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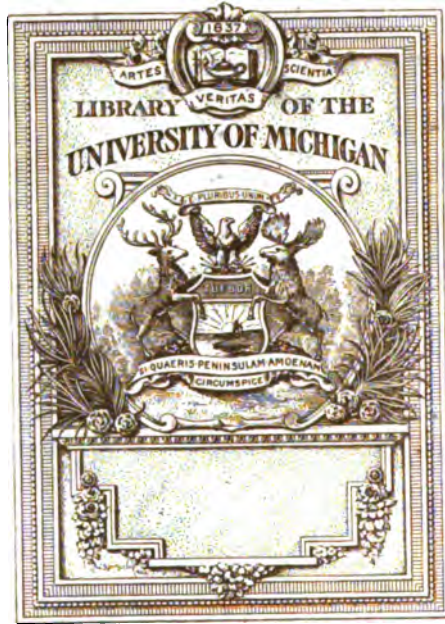
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JOINT DOCUMENTS  
OF THE  
STATE OF MICHIGAN,  
FOR THE YEAR 1876.

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IN THREE VOLUMES.

VOL. I.



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BY AUTHORITY.

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LANSING:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1877.



# CONTENTS.

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1. Message of John J. Bagley, retiring Governor of Michigan, January 3, 1877.
2. Appendix to message of Governor John J. Bagley, January, 1877.
3. Inaugural message of Charles M. Croswell, Governor of the State of Michigan, January 5th, 1877.
4. Pardons granted during the two years ending Dec. 31, 1876, by John J. Bagley, Governor of the State of Michigan.
5. Annual Report of the State Treasurer of the State of Michigan, for the year 1876.
6. Annual Report of the Auditor General of the State of Michigan, for the fiscal year ending Sept. 30, 1876.
7. Annual Report of the Commissioner of the State Land Office of the State of Michigan, for the fiscal year ending Sept. 30, 1876.
8. Report of the State Swamp Land Commissioner of the State of Michigan, for the year 1876.
9. Report of the State Librarian of the State of Michigan, for the years 1875 and 1876.
10. Proceedings of the State Board of Equalization, August, 1876.
11. Annual Report of the Board of State Building Commissioners of the State of Michigan, for the year ending Sept. 30, 1876.
12. Report of the Building Commissioners of the State House of Correction at Ionia, Michigan, 1876.
13. Report of the Board of Commissioners of the Eastern Asylum for the Insane, State of Michigan, for the years 1875-6.
14. Report of the Board of Trustees of the Michigan Asylum for the Insane, for the years 1875-6.
15. Twelfth Biennial Report of the Board of Trustees of the Michigan Institution for the education of the Deaf and Dumb and the Blind at Flint, for the years 1875 and 1876.





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# JOINT DOCUMENTS.

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MESSAGE  
OF  
JOHN J. BAGLEY,  
RETIRING GOVERNOR OF MICHIGAN,  
TO THE  
LEGISLATURE,

JANUARY 3, 1877.



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BY AUTHORITY.

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LANSING:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1877.



## GOVERNOR'S MESSAGE.

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### SENATORS AND REPRESENTATIVES:—

On the 26th day of the present month Michigan will have reached her fortieth birthday. Neither pen nor pencil can fitly describe the transforming miracles that each succeeding year has witnessed; forest to field—marsh to meadow—openings to orchards—but to home, have followed one another in quick succession.

Standing to day in the midst of this abundant prosperity, with pardonable pride we repeat the prophetic motto which our fathers gave us,—“*Si quæris peninsulam amoenam, circumspice.*” An empire in extent, with natural resources that seem almost inexhaustible, with means of transportation by land and water unequalled on the globe; a soil that “tickled with a hoe, laughs with a harvest;” dotted all over with happy homes; schools and institutions of learning with open doors for all; the ills that afflict humanity liberally and kindly cared for; with a history that tells of no gallows ever having been erected in our borders; no slave having ever trod our soil; no treason attainted any citizen; all this is our inheritance, ours to preserve and to increase.

The charitable, educational, and penal institutions of the State are valued at \$3,910,500, divided as follows:

University.....	\$483,500 00
Agricultural College.....	252,300 00
Normal School.....	62,700 00
State Public School.....	153,380 00
Institution for Deaf, Dumb and Blind.....	438,000 00
Michigan Insane Asylum.....	1,405,280 00
Eastern Insane Asylum.....	220,000 00
Reform School.....	245,340 00
House of Correction at Ionia.....	111,000 00
State Prison.....	539,000 00

There are one hundred and five chartered banks in the State with a capital of \$16,573,300, and individual deposits of \$18,357,875.

The State Salt Inspector reports 2,544,594 barrels of salt inspected for the years '75 and '76, an increase of 694,269 barrels over the two preceding years.

The production of iron ore for 1876 was 967,000 tons; of ingot copper, 18,000 tons, representing an aggregate value of \$11,000,000.

## GOVERNOR'S MESSAGE.

## FINANCES.

The balance in the Treasury Sept. 30, 1874, was.....	\$1,070,274 32
Receipts for year ending Sept. 30, 1875.....	2,208,929 55
	<hr/>
Disbursements for same time.....	\$3,279,203 87
	<hr/>
Balance in Treasury Sept. 30, 1875.....	\$1,229,106 50
Receipts for year ending Sept. 30, 1876.....	1,744,406 29
	<hr/>
Disbursements for same time.....	\$2,973,512 79
	<hr/>
Balance in Treasury Sept. 30, 1876.....	\$1,064,005 30
	<hr/>
Of this balance there belongs to the	
Sinking Fund.....	\$ 415,407 47
Military Fund.....	27,111 78
Primary School Interest Fund.....	80,457 31
Canal Fund.....	54,611 54
	<hr/>
	\$557,588 10
	<hr/>

The bonded debt of the State has been reduced during the year ending Sept. 30, 1876, \$53,000.00, and during the four years ending September 30, 1876, \$851,142.81.

Of this amount, \$389,142.81 were matured bonds, and \$462,000.00 were unmatured and paid in advance. A premium of \$6,043.45 was paid for \$151,000.00 of these bonds,—an average of about 4 per cent. The disbursements over and above receipts for interest in 1873 were \$82,706.52, and in 1876 \$21,885.98. The bonded debt of the State, Sept. 30, 1876, was \$1,392,142.97, divided as follows:

Sault Canal Bonds, 6's, due July 1, 1879 .....	\$46,000 00
Renewal Loan Bonds, 6's, due July 1, 1878 .....	101,000 00
Two-Million Loan Bonds, 6's, due January 1, 1878.....	244,000 00
Two-Million Loan Bonds, 6's, due January 1, 1883.....	629,000 00
War Bounty Loan Bonds, 7's, due May 1, 1890.....	357,000 00
Adjusted Bonds, due January 1, 1863.....	3,000 00
\$21,000.00 Part-paid Five-Million Loan Bonds, adjustable at \$578.57 per \$1,000.....	12,149 97

The cash in the Treasury set apart for the payment of the Bonded Debt is as follows:

Sinking Fund .....	\$415,407 47
Canal Fund.....	54,611 54
Balance from sale of Two-Million Loan Bonds to pay adjusted and Five-Million Loan Bonds.....	15,149 97
	<hr/>
	\$485,168 98
	<hr/>

Which leaves the total Bonded Debt of the State, less cash in the Treasury, applicable to its payment, \$906,980.99.

In addition to this there was remaining unpaid of specific taxes September 30, 1876, on call, \$290,499.33, which when collected will add that amount to the Sinking Fund, and leave the State debt, less fund applicable to its payment, only \$616,000.00.

The State Treasurer has been diligent in his endeavors to purchase the bonds of the State, having personally visited many holders, and offering premiums to the full amount of the interest received by the State from its depositories, but with limited success.

The Trust Debt of the State is composed of the following funds and amounts :

Primary School Fund.....	\$2,259,282 01
Five per cent Primary School Fund.....	299,676 59
University Fund.....	344,855 78
Agricultural College Fund.....	118,827 68
Normal School Fund.....	53,301 32
Railroad and other deposits.....	3,403 33
Total .....	<u>\$3,079,346 71</u>

An increase in two years of \$135,584.34.

#### SINKING FUND.

This fund is created by the Constitution, Sec. 1, Art. XIV., as follows: "*All specific taxes, except those received from the mining companies of the Upper Peninsula, shall be applied in paying the interest upon the primary school, university, and other educational funds, and the interest and principal of the state debt in the order herein recited, until the extinguishment of the state debt, other than the amounts due to the educational funds, when such specific taxes shall be added to, and constitute a part of the primary school interest fund.*"

The increase in specific taxes, and the rapid extinguishment of the bonded debt will soon leave, under this provision, a large balance of specific taxes that can *only* be used in the support of the primary schools. I can see no reason why specific taxes should go for the support of schools, that would not apply to any other tax, and I believe our schools would soon be ruined if they were supported by state taxation alone. The people need to watch the schools and their management,—if they pay for them they will, if they do not they will soon lose their interest in them. I would not advise the discontinuance of the Sinking Fund, as we should put beyond the control of any power whatever the question of the faithful payment of the public debt, and the interest on the educational trust funds in the hands of the state; but I recommend the submission of an amendment to the Constitution striking out the clause directing that the balance of specific taxes shall be placed in the School Fund, and insert in its stead that it may be used for the ordinary expenses of the state. Should this proposition meet your approval and that of the people, it will soon reduce general taxation quite largely, and equalize the burden of governmental expenses. Practically out of debt—in all new undertakings paying as we go—meeting every demand of duty and charity cheerfully and promptly—this exhibit of our financial affairs can not be other than gratifying to every citizen.

The repeal of sec. 124 compiled laws, commonly known as the "five-year law," will work seriously to the disadvantage of the state.

The state is obliged to advance to the counties all the taxes of every nature



returned to the Auditor General's office as delinquent, as soon as the period of redemption expires. The result is that a county may make any sort of assessment as to value, or neglect to collect its taxes with impunity.

Worthless lands can be assessed at high prices—taxed for township, school, or highway purposes, and the state is bound to pay it.

The amount that the state will be obliged to advance as e what now stands, without recourse upon the county, for any part of the loss, in case of failure to collect, will be from seventy thousand to eighty thousand dollars per annum, with a probable continual increase.

The amount of unsold state tax lands (*i. e.* lands struck to state at tax sales on which no money has been collected, but for which the counties have been paid by the state for the taxes returned thereon) for the past five years is as follows:

Oct., 1872, \$618,167.87.

Oct., 1873, \$683,414.62. Increase of \$65,246.75 over 1872.

Oct., 1874, \$790,112.97. Increase of \$6,698.35 over 1873.

Oct., 1875, \$1,146,879.11. Increase of \$356,766.14 over 1874.

Oct., 1876, \$1,462,977.61. Increase of \$316,098.50 over 1875.

The extraordinary increase in the last two years proves very clearly that it will be necessary at an early day to re-enact something similar to the old law, with some additional safe guards which that did not contain. If the system is to remain as it now is it will deplete the treasury rapidly.

Of the appropriation made in 1873 for "corner stone" celebration, \$2,478.69 remains undrawn. The appropriation made in 1867 of \$2,500 for history of campaigns" has not been used. The State Treasurer should be authorized transfer these appropriations to the general fund.

#### STATE LANDS AND ROADS.

For the two years ending Sept. 30, 1876, the sales of State lands have been 191,354.89 acres for the sum of \$283,928.56, being a decrease, as compared with the two previous years, of 359,433.66 acres, and \$412,232.54 in receipts, showing a large reduction in the revenues of the State from this source.\*

The lands belonging to the State at the close of the fiscal year are 3,073,-239.91 acres, classified as follows:

\*During the two years ending September 30, 1876, 191,354.89 acres of State Lands were disposed of, as follows:

	Acres.	Dollars.
<i>Original for Cash or Part-Payments.</i>		
Primary School Land.....	10,339.88	\$39,444 17
University (Niles city lots).....		150 00
Asset Land.....	710.00	4,575 25
Agricultural College Land.....	6,762.72	20,898 16
Swamp Lands.....	15,070.77	18,909 92
Being.....	32,873.37	\$84,177 50
Patented for Roads and Ditches.....	137,174.99	175,176 41
Total Original Sales.....	170,048.36	\$259,353 91
<i>Sales of Forfeited Land.</i>		
Primary School Land.....	4,432.62	\$18,225 48
Agricultural College Land.....	560.00	2,400 00
Asylum Land.....	80.00	470 00
Salt Spring Land.....	40.00	160 00
Normal School Land.....	80.00	320 00
State Building (Lansing city lots).....		75 00
Swamp Lands.....	3,361.83	2,924 17
Total sales of Forfeited Land.....	8,564.45	\$24,574 65
Total Sales.....	178,612.81	\$283,928 56
Patented to Settlers under Homestead Act.....	12,762.08	
Total amount of Land disposed of.....	191,354.89	

Primary School.....	369,919.13
Primary School Indemnity.....	49,178.29
Primary School Forfeited.....	25,699.11
Agricultural College.....	162,400.84
Agricultural College Forfeited.....	2,398.40
Salt Spring Land.....	1,315.63
Salt Spring Forfeited.....	280.00
Asylum.....	680.00
Asylum Forfeited.....	1,080.00
University.....	200.00
University Forfeited.....	98.25
Normal School Forfeited.....	160.00
Internal Improvement.....	380.31
Asset.....	3,850.90
Swamp Land.....	2,405,017.93
Swamp Indemnity.....	46,713.12
Swamp Forfeited.....	3,868.00

The large amount of forfeited lands in this list, amounting to over 33,000 acres, are mostly lands that have been bought on time, stripped of their timber, and then forfeited, resulting in great loss to the State and to the counties. This, with the losses accruing in the same way, on licensed homestead lands, induced the Commissioner and myself to endeavor in some way, to put a stop to it, and to recover for the State some of the moneys lost by it.

For this purpose we appointed D. J. Evans as Trespass Agent, and authorized him to make proper investigations and settlements, subject to the approval of the Commissioner of the Land Office. He has collected and paid into the Treasury in three years, the net sum of \$29,390.94 over and above expenses. The legislation of 1873 and 1875, if aided by care on the part of the Land Office, ought to prevent future frauds on the school lands of the State,—but the system of licensed homesteads, leaves an open door for similar frauds on homestead lands,—and there will undoubtedly be a demand for the services of a Trespass Agent for some time to come. The appointment heretofore made was not in compliance with any express law, but the results show its importance and necessity. I fully concur in the recommendation of the Commissioner, that a law be enacted providing for such appointment, to be discontinued at the discretion of the Governor. I desire to call your especial attention to the report of the Commissioner and Trespass Agent, and to the recommendations contained therein.

Under Joint Resolution No. 15, Laws of 1873, I have received from the General Government \$18,257.59, collected at an expense of \$1,056.67.

The amount of swamp land roads and ditches constructed during the past two years, has been 84½ miles, at a cost of \$103,352.36,—being a decrease over the preceding two years of 213 miles, and of \$311,000.00 in expenditures. After an experience with the State road and ditch system of four years, I cannot refrain from expressing my convictions that it is a wasteful and extravagant expenditure of our swamp lands, and that some better plan should be devised to take its place.

The school lands on the copper and iron range have been examined, and those on the copper range have been appraised, and are now subject to entry and purchase.

The plats of all State lands are now on file in the office of the Secretary of State, in accordance with law. During the administration of the retiring Commissioner, the plats have been copied and the records of the office written up, the lands of the State have been carefully husbanded, and much important legislation suggested, protecting the interests of the State.

#### EDUCATION.

The school census of 1876 reports 457,785 children of school age, of whom 343,947 were enrolled; an increase in two years of 21,680 in the whole number, and of 17,805 in the enrolled number.

There are 5,917 school-houses in the State with 419,662 sittings; being 75,715 more than the enrollment. The value of school buildings and grounds is \$9,-382,270.00; total expenditure for the year, \$4,128,707.00. Indebtedness of school districts \$1,674,175.00; an increase in two years of \$499,045.00. Number of teachers, 12,900. Primary School Fund held in trust by the State Sept. 30, 1876, \$3,147,917.73, producing an annual income of \$214,360.83.

The statistics given herewith denote an annual public expenditure of \$5,000,-000.00 for education by the people of this State. We have provided schools not only for our own families, but for the unfortunate and criminal children. The log school-house and the stately University share equally our solicitude and care. We have special colleges for the farmer, schools in which to fit teachers, schools for the professional student, and for one or two technical pursuits. We seem to recognize in all its fullness the truth of the old proverb, "the breath of the school-children is the saving of the world."

Yet with all this, there are many thoughtful citizens who ask themselves the question: "Are we doing our educational work in the best way, are our schools all they ought to be, do they help our children as much as they should in the practical things of life and fit them to be productive, self-helping citizens?" In times of financial depression like the present, when we fully realize that the only way up and out is through the productive industry of the people, the question is a pertinent one. The army of children who yearly come out from our schools are to recruit the ranks of the industrious or the idle. That the natural tendency is towards the former we do know, and our system of education ought therefore to be an efficient help in that direction.

We need to give this subject our earnest attention, to care more for the depth and breadth of our education than we do for the height of our school-house tower; to pursue the substance and neglect the shadow; to make our schools the laboratory in which men are made. Idleness is the cause of more misery and crime than all else beside,—of 889 men in the State Prison in 1875, 793 had never been apprenticed, and of 334 received in 1876, 17 only had ever been apprenticed. If our education is not made more practical the ranks of the idle will constantly increase, not from choice, but simply because they have no knowledge of how to do anything well.

Our high and graded schools need to provide more technical instruction at once. If it is the province of legislation to direct or control in this matter, I ask your thoughtful attention to the subject.

The educators of Europe are pointing their energies in this direction. In this connection I desire to call your attention to the Special Report of Rev. D. C. Jacokes, who had charge of our educational department at the Centennial Exposition, upon this subject, gathered from what he saw there of other systems and other countries.

Give to our special schools, to the University, to our common schools every possible assistance in this work that can consistently be given with a due regard to economy.

## NORMAL SCHOOL.

This department of our system of education is steadily improving. The attendance for 1874, was 486; for 1875, 630; for 1876, 722. The graduating class in 1876 numbered 79. Over 6,000 students have attended this institution since its opening in 1853. The condition of its funds, at the close of the fiscal year was as follows:

Due from purchasers of lands @ 7 %-----	\$16,229 72
Trust Funds in Treasury drawing interest @ 6 %-----	53,301 32
	<hr/>
	\$69,531 04

The estimated disbursements for each of the years 1877 and 1878 are: for salaries of teachers, \$20,100.00; for library and apparatus, \$900.00; for repairs, \$1,000.00; other expenses, \$2,900.00. The receipts from interest and tuition are estimated at \$6,600.00 per annum, leaving a deficiency of \$18,300.00 for each year to be provided for by taxation. The State Board of Education, in view of the crowded condition of the school, ask an appropriation of \$50,000.00 for an additional building. They have submitted no plan or estimates, but it seems to me that a smaller amount than this would build a very commodious and suitable structure. It is due to the management of the school to say that it has been very modest in its requests in the past, and very prudent and economical in the expenditure of its appropriations.

## AGRICULTURAL COLLEGE.

The management of the finances of the college for the past two years, has been careful and prudent. It is out of debt, and I hope will keep out. The board submit a very careful detailed estimate of receipts and expenditures for the coming two years. They estimate the current expenses at \$30,077.00 per annum, and the receipts from interest and other sources at \$21,840.00. Leaving a deficiency of \$16,474.00 for the two years. They also submit a statement of wants for repairs, new buildings, improvements, library, etc., amounting to \$20,062.00, making a total of \$36,536.00, for which sum they ask an appropriation. The amount appropriated in 1875 was \$29,787.00. Since this estimate was made, the old Boarding Hall at the college has been destroyed by fire, and a new one will need to be erected at once. The accommodations for the increasing number of students, even with this hall, have been limited, and a new one would have become necessary within two years, at least. It is proposed, in the erection of a new building, to construct it large enough to accommodate 120 students. The estimate of its cost is \$15,000.00, and I recommend an immediate appropriation of this amount, so that work may be commenced at once and the building be ready for the spring term. In view of the necessity of this appropriation, I recommend that the items in the estimate of the Board, for construction of buildings and gas works for the chemical department be stricken out, reducing the estimate \$9,265.00, and making a total appropriation, including that for the new Hall, of \$42,271.00. The Board agree with me in this recommendation, though all the items proposed to be omitted are much needed.

The college Fund, Sept. 30, 1876, was as follows: Trust fund in State Treasury, \$118,827.68; due from purchasers of land, \$111,334.65: all drawing interest at 7 per cent. Unsold lands belonging to college at same date, 164,799 acres. The number of students in 1875, 156; in 1876, 166,—an increase over the preceding two years of 58. Graduates in 1875—6, 33; in 1873—4, 36. Inventory of property, \$252,268.00, an increase in two years of \$20,860.00. I am satisfied that the college is in better condition, and doing better work than ever before. It is not only educating the students under its roof, but the President and Faculty through a system of Farmers' Institutes held throughout the State, are enlisting the good will and sympathy of the people. If it teaches labor, if it impresses upon our youth the dignity and honor of labor, its establishment will prove a success; if not, it will be a failure.

#### THE UNIVERSITY.

Each succeeding year opens to the University new fields of labor—increasing demands upon its resources—and stronger claims upon our consideration.

The number of students in 1875 was 1,193; in 1876, 1,127. Degrees conferred in 1875, 370; in 1876, 410.

Its resources are—

Trust funds in the hand of the State .....	\$344,855 78
Due from purchasers of land.....	102,693 81
	<hr/>
Drawing interest at 7 per cent.....	\$447,549 59
	<hr/>

The Legislature of 1875, establishing a School of Mines, a Chair of Architecture and Design, and of Dental Surgery, has already accomplished more than its most earnest advocates anticipated. The Dental School has so many students that an additional professor is needed. The class in Mining, Architecture and Design numbers 25. An impetus has been given to technical education that must in time be of great practical value to the State. The appropriations for these new branches made in 1875 were for two years only. Their success demands their renewal, with an addition of \$2,000.00 for another professor in the Dental School.

The Board of Regents desire to further increase the usefulness of the University in this direction, and to this end suggest the creation of a chair in Physics and Geology. The amount required to do this will be \$5,000.00 annually for the salaries of two professors, and \$2,500.00 for apparatus for physical and physiological laboratory.

Were the times more auspicious, and other demands not so pressing, the Regents would earnestly urge upon you the necessity of a new Library building; they now suggest it only. The University has outgrown the present building. There is not room in it for reading purposes or for books. The Library is so important an element in the success of the University, important as an aid in educational work, important in its governing power over a body of students in furnishing mental recreation, that I beg to commend the suggestion of the Regents to your consideration. Our University occupies a position in the front rank of educational institutions, it is giving to Michigan a reputation all over the world, it is drawing hundreds of families to the State yearly, as permanent residents, and we ought to foster it in all ways, not with extravagance, but with persistence, economy and care.

## EASTERN ASYLUM FOR THE INSANE.

Work was begun upon this building in 1875, by Messrs. Coots and Topping, who were the lowest bidders, for the sum of \$306,384.00, and has progressed very favorably up to this time. The brick and stone work is completed and the roof nearly finished. It is expected that it will be ready for occupancy by February 1st, 1878. The plans were prepared by E. E. Myers, architect. Dr. Van Deusen gave us the benefit of his large experience in the general internal plan and arrangements. The style of architecture is that known as Norman, and the building will be one of the best for the purpose in the country. The contractors have performed their work very satisfactorily to the Board, under the faithful superintendence of C. M. Wells.

Very full details of all the expenditures will be found in the report of the Board and Superintendent. Estimates have been made by the Board for furnishing the Asylum ready for occupancy, amounting to \$109,708.00. It is estimated that there will be remaining \$27,830.00 from the building fund, leaving the sum of \$81,950.00, for which the Board ask your appropriation. These estimates have been very carefully prepared in detail, and I judge with a due regard for economy and simplicity. I recommend an appropriation of the amount, or so much thereof as may be necessary, divided equally in the tax roll of 1878 and 1879.

As this Asylum will be ready for the reception of patients before another meeting of the Legislature, it will also be your duty to provide for its maintenance, management, and government. The present law only applies to the Asylum at Kalamazoo.

## MICHIGAN ASYLUM FOR THE INSANE.

The completion of the new department has enabled this institution to extend its kindly care to every new applicant. The number of inmates Sept. 30, 1874, was 481; Sept. 30, 1876, 618. The total number treated in the past two years was 1,016, an increase of 45 per cent. over the preceding biennial period. The weekly expenses for each patient for the two years ending Sept. 30, 1876, was \$4.87, a decrease of forty-five cents from the two previous years.

The Board of Trustees ask special appropriations to be expended in 1877-8 as follows:

For erection of three detached buildings,—male department,—for shops, recreation room, etc.....	\$23,000 00
For extraordinary repairs and renewals.....	2,000 00
New washing machine.....	300 00
Woven wire mattresses.....	2,500 00
For new floor in basement,—female department.....	700 00
Deficiency in appropriation for connecting building and stone flags —female department.....	289 96
Deficiency in appropriation of 1875 for rebuilding laundry, boiler house, new boiler, etc.....	3,900 00
Deficiency in amount appropriated for laundry apparatus.....	307 41
Addition to appropriation already made for stone porches.....	3,800 00
ce house, new vegetable cellar, and other small items.....	2,202 63
	<hr/>
	\$40,000 00

All of these requests are for necessary objects, some of them absolutely so. In view of the necessary expenditures in furnishing the new asylum at Pontiac, it may be wise to defer the building of the porches for the present, though they are really needed; and the erection of one of the three proposed buildings should perhaps be postponed. The balance of the items asked for are imperatively necessary, and in my opinion should be granted.

The usual annual appropriation of \$17,500.00, for deficiency in current expenses, will also be required. The report of the Superintendent and Board is very full in its details and replete with information on the subject of the treatment of the insane. I need not ask for this institution your generous consideration, as its work is its ablest advocate.

The Report of the Superintendents of the Poor gives 1,006 as the total number of insane in the State in 1875. The number in 1876 is 1,193. As this estimate includes those in a private asylum in Wayne county, and a few that are more properly imbeciles, it is the opinion of Dr. Van Deusen that the real number is between ten and eleven hundred.

The completion of the Insane Asylum at Pontiac, will enable us to provide suitable care in State Asylums, for every one of these; and I trust its opening may be celebrated by the immediate transfer from our county-houses and jails of *all* their insane occupants to their sheltering care. I earnestly urge legislation to this end, and to provide further, that so long as the two asylums have room, no insane person—not a criminal—shall hereafter be placed in any poor-house or county asylum, jail or prison. Every consideration of humanity and of real economy, demand this, and I feel assured that no argument need be made or statistics shown to ensure the passage of such a law.

The liberal provision made for the care of the insane shows that the State has indeed adopted them as its wards. The expense to the counties for the care of the indigent insane is a very heavy burden, though borne as a rule cheerfully and willingly. Would it not be well to provide that after an indigent insane patient has been cared for at the expense of the county for three years, they shall thereafter become a State charge? I am of the opinion that such a provision of law would be wise and proper, and productive of great good to people and patient.

#### STATE PUBLIC SCHOOL.

This wisest of our state charities, presents its budget of work and wants in the biennial reports of its managers.

Since its opening 412 children have been received, mostly from the poor-houses of the state. The average age of its inmates is nine years. Homes have been found for 117 of these children, and 255 were remaining Sept. 30, 1876, being all that can be cared for. The current expenses for the year were \$27,612.51, an average of \$126.66 for each child. When it is remembered that this institution is not a permanent home, but only a door-way to home for the houseless, homeless, poor-house children of the state, and that while under its care they must be clothed, fed, and educated, it will be seen that the expenditure per capita is very slight. From its first opening up to the present time, it has been most economically conducted. The board estimate the current expenses at \$33,000.00 per annum, and they ask for this and other purposes the sum of \$90,000.00 for the ensuing two years. Of this sum \$5,000 is for deficit account, on the erection of the new cottages and the construction of a new sewer. The necessity of these expenditures was submitted to me, and they seemed of such

absolute importance to the health of the school, that I cordially approved of them, though creating an indebtedness.

In the estimates of the board \$1,000 is asked for the purpose of paying the expenses of an agent in finding homes for the children. As a similar appropriation is asked for elsewhere, I recommend that this item be stricken out and that the balance asked for, viz., \$89,000, be granted. It must be borne in mind that these children, for whom this appropriation is asked, if not under the sheltering care of this institution, would be in the poor-houses of the state, so that the money expended from the state treasury is so much saved to the counties. The state public school is in no sense a penal institution, or a hospital. It is only designed for neglected and dependent children of sound mind and body and free from criminal taint—yet some others will unavoidably find their way into it. Though fully deserving its care and benefit, they should not be kept in the school, owing to their influence upon the rest. The board should be given power, under careful restrictions, to return to the counties idiotic and permanently diseased children. There are a very few such children now in the school, who can acquire no good for themselves by remaining, and whose presence is injurious to their more fortunate comrades. I commend this institution to your consideration as one of the means that will by and by save you the expense of another prison; as an institution that will, in time, make other institutions unnecessary—provided that the underlying idea of its founders, viz.: that it is only a temporary home, be always kept in mind.

#### THE REFORM SCHOOL.

I desire to call your especial attention to the reports of this Institution for 1875 and 1876. "After many days" it is now a Reform School,—the bars and iron doors have disappeared,—the high fence that walled it in is kindling wood. And the results are,—no corporal punishment, no escapes since its opening, less destruction of State property, a general tone of comfort and cheerfulness in all its surroundings, and a brighter, better look in the faces of the boys. The general outfit of the School is greatly improved. The table and furnishing, the clothing, etc., are better than heretofore, and all tend towards lifting this Institution out of the prison mire, and on to the higher plane of a school. The expenses for the two years ending September 30, 1876, have been \$61,773.46 besides the amount received for the labor of the boys and other sources. Of this amount, \$17,688.46 has been expended under special appropriations, made in 1873 and 1875, and \$44,084.00 for current expenses.

All the buildings are now lighted with gas, a new boiler and oven has been put in; a new fence, wood-shed, and play-shed erected; the main building thoroughly repaired and painted inside and out, and roofed with tin; a water-tower and tank have been built, with iron piping through the grounds and building, with six fire hydrants; a large number of fruit trees and vines have been planted, and many other permanent improvements made. There is room for one hundred more inmates than it now contains, and I can see no necessity for further expenditures in buildings or permanent improvements for many years to come. The Board ask appropriations of \$25,000.00 per annum for the years 1877 and 1878 for current expenses, \$2,500 for each year for repairs and improvements, and \$500 each year for the library. I am of the opinion that, with the increasing productive capacity of the farm, and in view of the fact that the buildings and grounds are now in complete repair, that the amount asked for repairs is not needed, and that \$26,000 per annum is amply sufficient for current expenses,



including repairs and improvements of every nature. The amount asked for the library is none too large.

The average number in the school for 1875 was 241, for 1876 230; average age of boys when received, 13½ years.

The receipts from the labor of the boys have decreased very largely, and the outlook for remunerative employment in the future is discouraging. The only mechanical labor now being done is chair-bottoming, and this at very low prices. It is of no advantage to the boys when they go out, as it is a business not carried on outside of penal institutions, and would not support them if it were. The Board, Superintendent, and myself have given earnest thought and much time to the subject of employment that would teach the boys some useful trade, and at the same time add to our revenues, but without success. In the present depressed condition of our manufacturing industries, there seems to be nothing better than the work the boys are now doing. The farm work is successful in a pecuniary point of view and highly beneficial in every other way, and with the additions that have been made to the fruit trees and vines, the Board hope soon to realize an increased revenue from this source.

The Board of Control again ask that the law, authorizing commitments to the school, may be amended so that boys of eight years, instead of ten, may be received from parents without commitment. I have given my views upon this subject elsewhere. They also ask that the limit of detention may be changed from 21 years to 18, and I earnestly hope this may be done. If a school does not fit a boy to go out at 18, it never will. If he is not fit to go then, he is not fit to stay and demoralize two or three hundred younger boys. If at 18 a boy after years of instruction and care, of restraint and discipline, still has his face turned the wrong way, it would seem as if the State charity must cease and let justice take its place. The history of the Reform School shows that there are a few such boys, and it shows further that they have been of great damage to their comrades of more tender years. I bespeak for this subject your earnest consideration.

In the provision made by the State, regarding vagrant, neglected and dependent children, though the State Public School, and for criminal children through the Reform School, it has followed the old idea of institutional life; but by far the wisest, most economical, natural, and humane of all its endeavors in this direction is the work being done by the County Agents of the State Board of Charities, under the law of 1873 and 1875. The duties of the County Agents are: to investigate the case of every child arrested for crime, and to advise with the magistrate as to the disposition to be made of it, to visit all children adopted or indentured from the Public or Reform School, to procure homes for children, and generally to keep watch and ward over these waifs who seem to be deserted by every one but the State. They have attended to 252 cases of arrests for crime,—224 boys and 28 girls,—that were disposed of as follows: 182 were discharged under suspended sentence and returned to parents or guardians, 57 were sent to the Reform School, 11 were sent to the House of Correction, and two were fined. The average age of children arrested was twelve and three-fourths years,—86 are reported as having lost father, and 57 as having no mother. Of the 182 discharged, twelve were sent to the State Public School, six to poor-houses, and homes were found for six. The children for whom homes were found from the State Public School, 117 in number, have all been visited, and their situation reported upon to the School. The total expense of this work up to Sept. 30, 1876, was \$474.45. In addition to

these formal duties required by law, they have been of incalculable service in preventing crime, preserving peace in families, restraining cruelty, and in many other ways. If the work of these agents was to be estimated by simply dollars and cents, the amount of money saved the State, by keeping boys out of institutions, would be found to be very large.

A boy at the Reform or Public School, or in a poor-house, costs one or two hundred dollars a year, and when we add to this the escape from the dangers of institutional life, the transfer from dependent to independent life, the development of self-help and self-control that is implanted in a child's nature, by the kindly intervention of the State through its agent, we cannot estimate the value of their services. I have appointed agents in 26 counties only, as in some of the newer counties there seemed no immediate necessity, and in others I have been unable to find any one who would accept the appointment. The position is not an office, pays no salary except expenses, and can only be filled by those who love the work and do it because they love it. The State owes a debt of gratitude, to the gentlemen who are acting as those agents, that it cannot easily pay. I earnestly hope the system may not be changed, except to be improved, and that it may in time be extended into every county. What more sublime spectacle does the century present, than that of a State not content to be simply a theory or an idea, but a moral Being, with a representative in every community, regardful of its interests, asserting its fatherhood over these children who are to be a part of the State in the future.

I have asked each county agent to give me, in an informal way, such facts as they deemed important regarding their work and their opinion of its value. Their replies are submitted herewith. I commend them to your attention, as the most refreshing reading of the day.

Although the State Public School has taken from the poor-houses a large number of children, the reports of the Superintendents of the Poor, show a constant increase of children in these institutions. In 1872 the number was 583; in 1873, 577; in 1874, 502; in 1875, 734. In this computation are included babes, idiotic, feeble-minded, blind, and mutes, but even then the number shocks us. We cannot, must not permit it. That a child reared in a poor-house is to be a pauper or a prisoner in the future, is almost certain.

We shall never cease building prisons, so long as poorhouses are permitted to feed them with inmates. We ought to prohibit by law, the placing of a child, mentally and physically healthy, under three years of age, in any poorhouse. Other States have already done so, and we should lose no time in following their example. The State of New York provides that pauper children shall be sent to private institutions and asylums instead of the poor-houses, the cost of maintenance to be paid by the county. Though we have but few asylums for children, I am of the opinion that we should enact a similar law, applying it to counties where such institutions exist. But better far than the best institution, is home, be it ever so humble, if it is sober and honest. We ought to provide legislation that would secure homes for these children, and I am of the opinion that power and money should be given to the State Board of Charities, to employ agents for this purpose. Such agents, acting in concert with the county agents, and the State Public and Reform Schools, may accomplish more than all else in this direction,—at all events the experiment is worth the trial. Should it fail, and should the State Public School continue the success that has so far attended it, we can then either enlarge its capacity or build another. Power should be given under careful restrictions to the Boards of Control of the State

Public School and the Reform School to transfer children from these institutions. Some boys of tender age are sent to the Reform School oftentimes by connivance of depraved parents, who seem hardly old enough to commit crime, who ought not to be there and should be sent to the School at Coldwater.

Occasionally a boy will find his way into the State Public School who, from criminal tendencies and life, ought not to remain, to the injury of others. Such cases should be transferred to the Reform School.

#### THE DEAF, DUMB AND BLIND.

The biennial report of the Trustees of this school give very full details of its operations. The number of children in attendance for 1876, was 212; in 1875, 204; in 1874, 191; in 1873, 164.

The current expenses for 1875 and 1876, including repairs and the cost of the mechanical industries, were about \$50,000.00 per annum. The expenditures in the industrial departments have been borne by separate appropriations. The Board ask appropriations for the ensuing two years as follows:

To pay foremen and purchase materials in boot and shoe shop, cabinet shop, basket shop, and printing office.....	\$8,500 00
For fifty rods of plank walk at \$3 per rod.....	150 00
For building one barn.....	1,500 00
For building two water closets to accommodate dormitories.....	1,000 00
For building one shop.....	5,000 00
For laying 200 squares of oak floors, at \$5 per square.....	1,000 00
For painting and general repairs on buildings, engines, boilers, etc.....	2,000 00
For beds and bedding.....	1,500 00
For one washing machine, one mangle, etc.....	500 00
For two pianos.....	800 00
For steam cooking apparatus.....	300 00
For one fire-proof safe.....	250 00
For set of platform scales.....	125 00
For wardrobes.....	280 00
For building 200 yards of board fence.....	350 00
For one portico to front building.....	2,500 00
For current expenses.....	85,000 00
<b>Total.....</b>	<b>\$110,750 00</b>

The items for barn and closets were in the appropriation for 1875, but were not drawn, and have reverted to the Treasury.

Within a very short time the State ought to provide a separate institution for the blind, and when this is done there ought to be shop room enough at Flint for all the deaf and dumb. For this reason I cannot advise the appropriation asked for building a new shop. The construction of the portico can be deferred, as it has been for so many years, though it would greatly improve the appearance of the building. The appropriation for the conduct of the shops, repairs, beds and bedding are all expense accounts, though heretofore special appropriations have been made for these items, and they have not gone into the current expense accounts. These are as legitimate items of expenses in the running of this establishment as any other, and should be so treated; and unless they are so treated, we can never tell what the expenses are.

The Board of Trustees have reduced the number of employés and their salaries, and inaugurated other economical reforms, and I am of the opinion that the sum of \$92,000.00 will cover all above enumerated expense accounts and current expenses for the ensuing two years. The estimates for other items are all necessary, and should be granted. The expense of lighting the school is enormous, owing to the high price charged for gas, being nearly \$1,700.00 for 1876. I recommend an appropriation of \$2,500.00 for the immediate erection of gas works, that this expense may be lessened.

The legislation of 1873 and the active efforts of the officers of the Institute have secured the attendance of nearly all the children of the State who need its care, yet there are still some remaining in families and poor-houses. The deaf, dumb and blind who grow up in ignorance become either imbecile or a permanent burden upon community, and no parent has a right to permit it, especially when the State provides education, physical, mental, and moral, free of charge, for them. I believe it to be the duty of the State to compel, by law, the education of all children, but especially the deaf, dumb and blind. The system of instruction at our Institution is constantly improving, the new method of "articulation" having just been introduced with marked success. The boys are taught a trade, and the girls are instructed in housework and sewing. I commend this work to your kindly and thoughtful consideration.

#### THE STATE PRISON.

Except in the fact that the Prison is largely over-crowded, its condition is unexceptionable. The report of the Warden and Board furnishes full details of the operations of the past year. The convict earnings in money for the two years ending Sept. 30, 1876, were \$203,043.64. This in addition to the labor on State property, roads, sewers, land, etc., is a very creditable showing.

The net earnings for the two years ending Sept. 30, 1876, were over \$20,000. In view of the depression in business that has so generally affected all manufacturing industries, and none more seriously than prison work, the result has most agreeably surprised the prison officials. There is hardly a prison in the country that has paid expenses, and in many of them no labor at all can be procured for the convicts. The establishment of the State shop, in which the manufacture of brooms is conducted, has been of the greatest possible good. Its earnings have not been large, but it has furnished employment to the halt, lame and blind, to sickly and short term convicts, and relieved the prison yard of its idlers that were formerly so numerous and troublesome. Its effect upon the value of prison labor has been most marked.

The number of convicts Sept. 30, '76, was 835; in 1875, 788; in 1874, 703. Of the prisoners received in 1876, 30 had served a term in the House of Correction, 18 in the Reform School, and 11 in other prisons. Eighty-five per cent. of the convicts were committed for the first time. Seventy-seven per cent. were intemperate. Eighty-six per cent. were unapprenticed.

Is not the cause of the increase in crime shown by these statistics to be found in this large per cent. of intemperate and idlers?

The report of the Warden and Board of Inspectors as to the workings of the good time and convict earnings law enacted by the last Legislature, express some doubts as to the amount of benefit to be derived from the latter provision. The experiment has not been tested long enough to really tell its effect, and I should be loth to give it up as a failure. I am of the opinion, however, that the Board should be given a larger discretion in the matter of amount and pay-

ment of a convict's earnings. Some provision should be made by which the condition and residence of a convict's family could be made a matter of record at the Prison, and his earnings paid directly to them instead of being hoarded or squandered as they so often are. I submit herewith, in accordance with law, a list of the pardons I have granted during the past two years.

#### STATE HOUSE OF CORRECTION.

In accordance with the provisions of Act, No. 96, Laws of 1875, I appointed Hampton Rich of Ionia, Charles Kipp of Clinton, and Westbrook Divine of Montcalm, as a Board of Commissioners for the new House of Correction at Ionia. A contract for two of the four cell blocks, officers' quarters, chapel, hospital, kitchen, boiler-house, and one shop was entered into Sept., 1875, with Knapp & Co. of Detroit, who were the lowest bidders. The work has progressed favorably, though not as rapidly as it should, or as was agreed upon. It will be ready for occupancy by the 1st of May next. The entire cost of the building, including extras, superintendence, expenses of the Board, etc., will not exceed the amount designated in the act, viz.: \$270,000.00. The overcrowded condition of the State Prison, and the House of Correction at Detroit, require that the new prison be fitted and furnished immediately.

The Board has prepared estimates of the sum needed for this purpose, amounting to \$29,458.00. The amount required to start a new prison of this magnitude is necessarily large, as it will not fill up gradually but at once, compelling the outlay to be made within a very short time. The new plan upon which it has been constructed and upon which it is to be conducted, viz.: that all the employes are to live in the institution, will demand also a somewhat larger expenditure for furnishing, though the State will be repaid for it in the reduction of expenses in the first year of its operation.

The above sum, though asked for as fitting and furnishing, includes water and gas supply, horses, wagons, tools, fencing, steam engine, fire hose, etc., that are not to be classed as furniture, but that are necessary for the works of the prison. The original plan of the prison provides for 582 cells, 312 of which are in the present contract and are completed. Shop room for 150 prisoners is also in present contract.

To complete all the cells and shops, enclosure wall, barn and stable, warden's residence, including heating the whole prison, and furnishing warden's residence, the Board estimate will require an appropriation of \$126,353.00.

The increase of crime, the number of prisoners in excess of cells in our other prisons, the statistics of which are given elsewhere, would seem to demand that the whole number of cells and shops be built at once. The enclosing wall must of course be erected immediately. I recommend therefore an appropriation of the amount estimated by the board, with a proviso that the construction of the cell blocks may be discontinued by the Governor, if at any time there should be such a decrease of convicts as would warrant him in so doing.

The report of the board gives full details of contract and expenditures to Dec. 1st, 1876. Provision must be made for the pay of employes, fuel, lights, food, clothing, and other running expenses, until such time as some remunerative labor can be established. In the present condition of our manufacturing industries this time is of uncertain date. The inmates can most of them be employed on the building and grounds for some time, but this work will not pay expenses. I estimate the daily expenses with 300 prisoners at \$100.00 per day. Authority should be given the management to procure advances from the treasury, with

the approval of the Governor, for the deficit in current expenses, until the next session of the legislature.

There were in confinement in the State Prison December 1, '76, 869 convicts, —221 more than there are cells. At same date there were 533 inmates in the Detroit House of Correction, being 51 more than there were cells. At this date the number is still greater.

The establishment of the State House of Correction at Ionia will require legislation regarding its management; direction must be given as to the class of prisoners that shall be sent and confined there, and provision should be made for providing for the transfer of convicts from other prisons.

A certain class of prisoners, convicted of what are known as prison offenses, are now sent to the House of Correction at Detroit. The number of this class now in confinement there, is 74.

This law should be repealed, and they should be hereafter sent to one or the other of the State Prisons. The Detroit House of Correction is none too large for the use of Wayne county, and for what are known as county prisoners of other counties, and will gladly be relieved of them.

With the opening of the State House of Correction at Ionia, the Prison, Detroit House of Correction, and Reform School, the State certainly has most excellent facilities for the classification and separation of prisoners, and it should no longer be delayed. The suggestion has been made of placing our three penal institutions under the control of one Board, with an executive head whose whole time should be given to the duties of the position, and who, of course, would require a salary. Such a Board would cost no more than the three now do, and in some regards the plan might be an improvement, and in others perhaps not.

I commend the suggestion for your consideration.

#### STATE POOR.

The public expense of caring for the poor of the state in 1875 was \$572,000.-00. Of this amount \$207,000.00 was for maintaining the poor-houses. The amount of investment in poor-houses was \$722,000.00. For this expenditure and as a return for the investment, the value of paupers' labor in 1875 was estimated at \$8,000.00.

This financial exhibit, the increase of tramps and able-bodied paupers, the condition of our poor-houses, as described by the state board of charities, and many other reasons, induced the county superintendents of the poor at their last annual meeting, to adopt by a unanimous vote a resolution in favor of district work-houses. That this system would decrease pauperism and save money can not be doubted. Would it not be wise to provide by enactment that any number of counties may be empowered to unite for the purpose of erecting and conducting a district poor-house or work-house? It would enable some of the new counties that have not yet built their poor-houses to make the experiment.

#### NEW CAPITOL.

The work upon the new Capitol is not as far advanced as the Board of Commissioners wished and expected. The delay is from various causes, but chiefly from the change in the cornice, steps, etc., ordered by the Legislature. The brick and stone work on the building itself is completed, leaving only the porticos, steps and west boiler house to be finished. There is no prospect of the building being completed at the time contemplated, and the work will need to

be hastened to have it ready at the assembling of the next Legislature. The quality of the material and work is excellent, and does credit to the contractors, Superintendent, and Board. During the past two years contracts have been entered into for the tin roof, stone cornice, steam heating, ventilating, and the electric work. The total payments to Sept. 30, 1876, have been \$819,852.78. The Legislature of 1871 appropriated \$10,000 for the preliminary expenses of plans, etc., for the capitol.

The act of 1872 appropriated \$1,200,000 for the erection of the building, including services of the architect and plans, without amending or repealing the act of 1871; but the Auditor General construed the appropriation of 1872 to include the amount appropriated in 1871. This construction of the law will require an appropriation of the sum of \$8,249.85, this being the amount expended by the Board under the law of 1871. The Board ask for the electric work and other necessary purposes that the sum of \$25,000, or as much thereof as may be necessary, may be appropriated out of the building fund and made available during this year. The history of the construction of public buildings of this character fails to show any where so small an amount of extras or deficiencies as our capitol up to this time, and I commend this appropriation as one necessary and fit to be made. Full details of the operations of the Board of Building Commissioners will be found in their report, to which your attention is called.

The Board have made, at my request, an estimate of the amount required to furnish the capitol with seating, desks, gas fixtures, mantels, grates, library, shelving, etc., together with fence, sidewalks, lamps, grading, and other necessary outside improvements. The amount required, the estimates being based on work and fixtures appropriate to the building itself, is \$75,000.00. This estimate is for permanent fixtures that are part of the building and grounds, and is exclusive of furniture. For furniture for the different offices, matting, carpeting, desks, cases, tables, etc., no very close estimate can be made, but I am of the opinion that it will require from \$60,000.00 to \$80,000.00 for this purpose. I recommend, therefore, that an appropriation of \$75,000.00, or so much thereof as may be necessary, be made for the purposes first mentioned, to be expended by the Building Commission, and the same amount, or so much thereof as may be necessary, for furniture, to be expended under the direction of the Governor and Board of Auditors.

The lot upon which the present capitol building stands, with the building now occupied for State offices, is worth from \$80,000.00 to \$125,000.00, and will go far towards reimbursing the Treasury for these appropriations.

The State also owns four and one-half blocks of land in the city, containing 54 city lots, and I recommend that the Commissioner of the Land Office be directed to plat the capitol block and dispose of all the State lots, at such prices and upon such terms as may be fixed by the Governor, Treasurer, and himself.

The near approach of the completion of the new Capitol creates an imperative necessity for the appointment of a Superintendent of Public Property. Such an officer could have saved the State his salary every year of the ten years past in the care of its property, and with the increased demands in this direction a good officer, under a good law, will be of great value. This duty is now performed by the Board of Auditors, and as they are absent most of the time, it devolves upon the deputy State officers. Supplies of paper for the printer, stationery for the different bureaus, fuel, etc., etc., are now issued without sys-

tem or plan. The proposed officer should have (and in the new Capitol there will be abundance of office and storage room for him) all the supplies of every nature under his control, to be issued only upon requisitions and receipted for by the recipient. He should have control of all purchases made by the Board of Auditors, and see that supplies bought are duly received.

The new Capitol and grounds will require a number of employes, janitors, firemen and others who should be under his superintendence and control. In a business, money-saving view this office will be one of great importance and demand the entire time of a good business man. I recommend, therefore, the creation of such an office, to be filled by appointment of the Governor, and under his control, conjointly with the Board of Auditors.

#### RAILROADS.

We have in the State thirty-five railroad companies, operating 5311 miles of road, 3346 miles of which are in the State, costing \$154,532,665.72, and represented by \$30,945.28 of debt and \$27,046.84 of stock per mile of road. The large proportion of debt shows that railroads, like municipalities and individuals, maintain their fashionable character. The gross railroad earnings in this State for 1875 were \$17,592,292.00, which amount was not sufficient to pay expenses, interests and rents. Four roads paid no interest on their indebtedness in 1875; nine paid a portion only and report \$2,189,810.00 unpaid for the year. Two have been sold under foreclosure, and four are in the hands of receivers. One company only paid a dividend during 1875, in cash, of two per cent., and one a stock dividend of ten per cent. This condition of so great and important an interest, employing so large a capital, is very unsatisfactory, but it cannot be attributed to unfriendly legislation so far as Michigan is concerned. The roads have only themselves to blame, and the remedy is in their hands alone.

Our roads and equipment are in good condition. Of 10,716,227 passengers transported in 1875, not one was killed, and only six were injured from causes beyond their own control.

Twenty-three per cent. of the accidents were caused by trespassers on the tracks. It would seem that some steps should be taken to prevent this large loss of life and limb. There are a number of bridges over the roads of the state, which are not of sufficient height to allow the safe passage under them of men at work on the trains. Five persons have been killed and three injured by these bridges in the past three years. The Commissioner should be authorized to compel the roads to raise all bridges to a height of eighteen feet, and to prevent the erection in the future of any lower than this, and I respectfully recommend the passage of such a law.

In this connection, I desire to call your especial attention to what to my mind is a matter of very great importance to the State, viz.: the manner in which the Lake Shore and Michigan Southern Railway makes its reports for purposes of taxation, and the very small amount of taxes it pays, compared to other roads similarly situated. This Railway and the Michigan Central are organized under special charters; both of them are taxed by their charters three-fourths of one per cent. on the capital stock and bonded debt. In 1855, the Michigan Southern was consolidated with the Northern Indiana R. R. Co., and the act authorizing the consolidation provided for its taxation, as follows:

"Sec. 3. The said corporation so to be organized by virtue of this act, shall continue subject to the same rate of tax as though such consolidation should



not take place; and the amount of its capital and loans hereafter, upon which such taxation shall be paid, *shall be such portion of the whole of its capital and loans as is actually employed in the State of Michigan*, to be ascertained on or before the first of January in each year by the Auditor General of this State, from the annual report of said corporation, or from such other reports on oath as he may deem necessary for such purpose, to be ordered by him from the office of such corporation."

From that date until the present time their reports have been made up on the basis of \$27,300.00 per mile of stock and debt, and the tax has been \$205.00 per mile, or a gross amount of \$35,544.30 per annum; the number of miles of road in this State being 173. The Central and Southern roads are great trunk lines, and as through roads are of about equal value. The Southern reports the value of its road to be \$98,295.59 per mile; the Central reports \$111,298.04 per mile. The Central pays a tax of \$597.42 per mile to the State; the Southern pays a tax of \$205.00 per mile; a difference of nearly three hundred per cent., while the difference in value from their own reports is only twelve per cent.

For purpose of illustration: in the year 1876 these two roads, under practically the same charters, both paying on the basis of the value of their property in the limits of the State, paid into the Treasury \$134,083.20 and \$35,544.30 respectively.

Deducting the twelve per cent. difference in cost and value and the difference in mileage between the two roads, the Southern should have paid \$90,951.29, showing a loss to our revenue in this year alone of \$55,406.99.

In 1872 this company reports to the Commissioner of Railroads, that the proportion of its value in Michigan was.....	\$16,509,318 00
In 1873.....	17,339,882 00
In 1874.....	17,046,036 00
In 1875.....	19,455,913 00

Yet for all these years they have reported their road to the Auditor General for *taxation* at a valuation of \$4,739,240.16 each year.

While the value and taxation of this road has remained stationary, other roads under the same provisions of law have reported an increased value and increased taxation each succeeding year. In the case of the Michigan Central the valuation and tax have nearly doubled in fifteen years.

Which of these reports are we to believe? The reports of other roads—our own business judgment—the taxes paid in other states, are all evidences that the report made for taxation is incorrect. The total amount of taxes paid by the company in 1875 were \$483,700. Of this amount \$53,250 was paid in Michigan, or about one-ninth, though the proportionate value of the company's property in Michigan is about one-quarter of the whole. Our newer and poorer railway companies pay their taxes under the general railroad law. If the L. S. & M. S. paid under the provisions of this act, their tax would be \$397.64 per mile of road, or nearly double what they are now paying. The fact seems to be that this company has selected the 179 miles of road in this state as its poorest and least valuable property and paid taxes on it accordingly. I can see no reason in law or equity for this. A railroad must be valued as a whole; as a continuity; the mile built over a prairie at a slight cost is as necessary to its operation as the mile constructed on a bridge at great expense. I am of the

opinion that the Lake Shore & Michigan Southern Railway Company should have paid the state in the last ten years at least \$300,000 more than they have; basing their taxation on a fair, equitable, honest basis under the law; and steps should be taken by the state to collect it. Able lawyers whom I have consulted assure me that it can be done. The state and company had some litigation years ago, on this subject, and the valuation was then fixed by the court; the whole history of which can be found in the report of the Auditor General for 1874, pp. 66-72, to which I beg to call your attention.

I submit the matter for your consideration, believing that immediate action should be taken to secure payment of our just dues.

#### RAILROAD GRANTS.

I regret very much to state that, even with the very liberal grant made by the legislature of 1875, no action has been taken towards the construction of the Marquette and Mackinac railroad.

The board of control entered into a contract in May last, with the Marquette, Sault Ste Marie and Mackinac railroad company, for the construction of the road within the time specified in the act, but there seems to be no hope of its being built in the present depressed condition of railroad interests. The grant to the Menominee River railroad company made in 1875, of seven sections of swamp land per mile has expired, owing to the failure of the company to construct the road within the time prescribed by law, and the land has reverted to the state.

#### ST. MARY'S FALLS SHIP CANAL.

The tonnage passing through this canal for the two years ending September 30, 1876, has been 2,573,728 tons; an increase over the preceding two years of 298,426 tons. The receipts for same time were \$80,514.37. The tolls were reduced in July, '73, from 4½ to 3½ cents per ton, and in July, '75, to 3 cents. There is standing to the credit of the Canal Fund on the books of the state \$54,611.54, and outstanding of the canal bonds, issued by the state due in 1879, \$46,000.00.

One set of new gates are in place and the other will be ready on the opening of navigation. The mouth of the canal has been dredged, the piers and banks repaired, and canal house and office put in complete repair. The Board of Control have ordered an extension of the pier at the east end, to be completed next season. The inventory of state property at the canal is \$12,036.00. The repairs being so nearly completed, it is hoped that a still further reduction in the tolls can be made the coming season.

The clerk of the canal absconded in August last, taking from the safe by means of a false key, the sum of \$1,114.77. The superintendent being responsible for the safe custody of the canal funds, he must pay the amount unless relieved by you. As he was in no wise to blame in this matter, the canal board agree with me in asking the passage of a joint resolution directing them to allow the amount to the superintendent.

#### SPECIFIC TAXATION.

The assessment of specific taxes for 1875 was \$577,995.00; for 1876, \$573,533.00, a decrease for this year of \$64,462.00. Of this decrease \$26,000.00 was in the tax on life insurance companies, reduced by the Legislature in 1875, and \$34,000.00 in the decreased earnings of railroads. Specific taxation on real

property for State purposes is a system that combines in it more injustice to the people, more inequalities and irregularities, than any other system that was ever devised. It is unrepugnant, because it divides the community into classes for purposes of taxation, because it is always and invariably lower than general taxation, because being in lieu of all other taxes, it deprives our municipalities of their legitimate revenue. A careful analysis of the system in this State shows a disparity in the amount of taxes paid by those taxed under it, and other parties, that is simply astonishing. The total value of the taxable property of the State, as fixed by the State Board of Equalization, is \$630,000,000.00. The total taxation levied in the State for all purposes is about \$15,000,000.00, or 2½ per cent. on the valuation, though I believe our taxation is really about two per cent.

A hundred dollars in bank stock, farms, houses, lands or mechanical industry pays in Michigan two dollars taxes; the telegraph property in Michigan pays 23 cents on the hundred dollars; the street railroad property pays 25 cents on the hundred dollars; other railroads pay 27 cents on the hundred dollars, taking their own valuation as a basis. The telegraph lines in the State are worth \$1,000,000.00, and pay an annual tax of \$2,366.00; the street railroads cost \$785,406.27, and pay an annual tax of \$1,421.00; the railroads of the State are worth \$150,000,000.00, and pay an annual tax of \$400,000.00. If these corporations paid the same tax that other property does, they would pay over \$2,000,000.00 annually, instead of \$405,000.00. I can see no reason for this great difference. Arguments may be made that this or that business does not pay, but this is no cause for exemption or decrease of taxation. A farm may be unproductive, a store or house may be without a tenant, a manufacturer may not make a penny, but the taxation on these investments remains the same. There is no system of taxation that is fair, just, and equitable, except that which taxes all property exactly alike. Specific taxation should only apply to foreign corporations who, earning money in the State, have no property in the State, such as insurance companies and the like. Occasional exceptions, temporary in their character, may be made to this rule for the purpose of building up some new enterprise, or developing some new industry, but the well governed community is that where the burden of taxation, be it heavy or light, rests equally upon all property and its owners.

#### INSURANCE.

In the creation of an Insurance Bureau, the State recognized the fact that the business of insurance was of such public nature, that it demanded the supervision of the State, that its citizens might not be wronged. Under the faithful management of our Commissioner, the fire companies doing business in this State have been carefully weeded out, and I believe no losses have fallen upon our people from the failure of a fire insurance company in the past two years. We have not been so fortunate in the matter of life insurance. The recent failure of the Continental Life Insurance Company of New York city, in which our citizens hold policies amounting to \$2,700,000.00, upon which they have probably paid \$500,000.00 in premiums, ought to attract the attention of our law-makers, to our present legislation upon the subject of life insurance. We have the power of examination and of prohibition from doing business in the State, and that is about all, and the Commissioner informs me that the examination of a life insurance company is the work of months.

In the case of failure, each policy-holder must look out for himself, and as

each one's interest is small compared to the whole, the receiver or assignee disposes of the assets for the benefit of himself and the stockholders if he sees fit so to do, and the policy holder is left as chief mourner. But it is not only in case of failure, that our citizens suffer.

Thirty-three companies of other States are authorized to do business in this State. These companies issue forfeiting or non-forfeiting policies—while companies organized under our own laws cannot forfeit a policy after one payment has been made. If this law is right as applied to ourselves, and it certainly is, we ought to apply it to all companies doing business in the State. The Supreme Court of Massachusetts has decided that no company, whether organized under the laws of that State or not, can forfeit a policy. Of the companies doing business in this State, no two policies are alike in their provisions. The business as conducted here is something like this: *i. e.*, the insured is asked an average of about twenty-five questions, his physician about twenty, some friend about five; if after death there has been an error in the answer to one of these questions, the company may decline payment.

After this ordeal is passed, the companies make the policies void in case of death as follows: seven, if the assured commits a felony; thirty-one for suicide; seventeen if "suicide is committed while sane or insane;" six, "if voluntary or involuntary self destruction;" fifteen, if death ensues from "intoxicating drink;" five, from "intemperate use of liquors;" six from use of opium; ten from "impairment of health by narcotics or alcoholic stimulants." Although the tables of mortality, upon which the price of insurance is estimated, are made up of all deaths, including those from above causes, payments, in case of death, are made on a self-constructed basis to suit the company. A husband and father may pay his premium honestly and promptly for years, and by misfortune or financial disaster, miss a single year; he may have lived a temperate and decent life for years, and by and by fallen into temptation by strong drink; he may become insane by any cause, and in an asylum destroy himself; he may, after years of honest living, turn to evil ways and go to prison; and, should he die, wife and children, who may have deprived themselves of many a necessity to keep up his life insurance, are told that the policy is void; and if compelled to sue for it, our own courts are powerless, and they are driven to the United States Court, or a compromise.

Though there are honorable companies who do not take advantage of all these technicalities, yet our laws permit it to be done, if they should so choose.

I believe it to be the province and the duty of the State to designate a form of insurance policy, always non-forfeitable, free from all useless verbiage, as simple as a promissory note, protecting citizen and company alike, and to permit no other to be used in the State.

If foreign companies should not like it, there is no compulsory law to keep them here. In this connection I desire to call your attention to the report of Commissioner Row, for 1873, and to the report of Attorney General Marston for 1874 on this subject.

Our citizens hold life insurance policies amounting to \$53,000,000.00 for which they pay over \$1,600,000.00 annually, and we owe them a duty in this matter that we must not neglect.

#### BANKS.

There are twenty-six banks in the State that are organized under its laws. Of these, eleven are savings banks with a capital and surplus of \$992,845.00,

and deposits of \$5,078,759.00; and fifteen are banks of deposit and discount, with capital and surplus of \$1,479,956.00 and deposits of \$2,150,732.00.

I deem it my duty to again for the third time call your attention to the fact that our law on the subject of banking is extremely lax and of no earthly use in protecting our citizens from fraud and wrong if evil minded persons see fit to take advantage of its defects. Our banks of to-day are well managed and in good hands, but this is good luck and not good laws.

I again recommend that provisions, similar in their character to those of the National Banking Act, in the establishment, surveillance and control of banks, be engrafted in our laws. No one objects to these provisions, and they give to the people not alone the sense of security, but security itself, while the banks themselves are more careful and conservative in their management. Banking is not a private business, however conducted. Calling oneself a banker carries with it, to the common mind, the idea of a public business, governed by legislation, and I am of the opinion that it should be so governed,—not in a narrow and restrictive sense, but in a liberal, careful, and protective manner.

Many of the counties and municipalities of the State have suffered heavy losses by the defalcation of their treasurers. There is something wrong in a system that allows these officers, first to perpetrate, and then conceal for a long time, such frauds as some of these have been guilty of.

There should be a general law, applicable to every municipality in the State, mandatory in its provisions, compelling settlements at least four times a year, by the authorities with their treasurers. Such settlements should not be on paper simply, but should include an actual counting of the public funds in their hands. Under the present law, if a community feel that their treasurer is embezzling or misappropriating the public funds, they have no remedy except to wait for the expiration of his term.

If the words "defaulter" and "defalcation" could be stricken out of our vocabulary, and the old fashioned plain English substituted, it would tend to make these crimes less common. This subject deserves your thoughtful consideration.

The provisions of law in the city charters of the State, relating to the taking of private property for public uses, are as varied in their character as the charters are numerous. Several of these have been pronounced unconstitutional by the Supreme Court, and it is fair to presume that others would share the same fate, if tested. The cities and individuals suffer alike from the effects of these decisions. Would it not be well to prepare a careful, general enactment, covering this subject, that should apply everywhere and to every one alike?

#### MUNICIPAL TAXATION.

The gross amount of taxation levied in the State for all purposes is about \$15,000,000 00. Of this about one-thirtieth part is the State tax, the balance is for city, town, village, school, and highway purposes. So, if we grumble at our taxes the State gets one-thirtieth and the other forms of government twenty-nine thirtieths of our maledictions. So too if care in legislation is demanded for the State, how much greater care should be given to legislation affecting the different municipalities of the State. The framers of the constitution recognizing this duty, have clothed the Legislature with power to restrict in cities and villages the powers of taxation, borrowing money, contracting debts and loaning their credit. The table of municipal indebtedness, submitted herewith, showing a total indebtedness of \$6,584,540.00, is abundant proof of the necessity

and propriety of this provision of the constitution. If our cities and villages would follow the example of the State, and the dictates of prudence,—remembering that out of debt is out of danger,—that debt means taxation,—that debt is a mortgage on, not only the property, but the industry of the people,—they would be loth to incur indebtedness and would soon find a lighter tax roll and increased prosperity.

Would it not be well to provide for the collection of taxes semi-annually, instead of annually? This plan has been adopted in several of the States, and works well. I can see no reason why the tax-payer should not have the use of a portion of his taxes for half of the year, instead of the municipality or its treasurer.

The experience of the States that have adopted this system proves that taxes are paid much more promptly, willingly and easily than under our system. The interest on seven or eight millions for six months is an amount worth saving to the people. The decreased amount of public funds in the hands of treasurers would partially remove the temptation to speculate with them, and there would be less losses from this source. It may be some trouble to inaugurate the system, but I am of the opinion that it would be a decided reform.

#### MILITARY.

The militia of the State is composed of three regiments of eight companies each. The First Regiment, under command of Col. W. H. Withington, numbers 600. The Second, Col. I. C. Smith commanding, numbers 615. Third, under command of Col. O. F. Lochhead numbers 577—a total of 1792 rank and file.

No more companies can be accepted, as the law of 1873 limits the companies to twenty-four. I ordered an encampment of each regiment during the past summer for the purpose of regimental practice and drill. The attendance was large, the discipline maintained excellent, and officers and men a credit to the State whose uniform they wear, and whose soldiers they are.

Under the act providing for the transfer of all insane Michigan soldiers from the poor-houses of the State to the Asylum at Kalamazoo, twenty-six have been so transferred. The expense of their maintenance is about \$3,000 per annum. The National Soldiers' Homes have received since their opening 436 soldiers from Michigan.

In the two years ending September 30, 1876, fifty-four soldiers have been temporarily cared for at the Soldiers' Home in Harper Hospital at an expense of \$4,179.60 for maintenance, and \$134.15 for transportation, clothing, etc. The number of soldiers requiring care in this direction is decreasing rapidly, and I recommend that the Home be discontinued, and that, in lieu of it, the Military Board be authorized to provide for their temporary wants by payments of money direct. The expense of maintenance at the Home being over one dollar per diem, I am of the opinion that the system of direct payments would save the Military Fund a large amount.

The balance in the Military Fund Sept. 30, 1876, was \$27,111.78. The amount of tax for military purposes levied in 1876, was \$22,142.30. No tax was levied in 1875.

The reports of the Adjutant, Quarter Master, and Inspector Generals furnish details of military matters, to which your attention is asked.

The Mexican Veteran Association of the State, at a meeting held in Jack-

son in June last, requested me to ask for them the passage of a Joint Resolution asking Congress to grant their prayer for pensions.

#### FISH CULTURE.

Since Dec. 1, 1874, there has been hatched and placed in the waters of the State 12,400,000 whitefish, 1,470,000 salmon, and 150,000 lake trout. There are now in the two hatching houses 10,000,000 eggs to be distributed the coming spring. The total expense since July 1, 1873, has been \$23,057.20,—an amount considerably less than the appropriation. The inventory of property belonging to the Fish Commission is \$4,000.00. Sufficient time has not yet elapsed to decide conclusively as to the success of this enterprise, but I am of the opinion that it will prove a success, and should be continued. It is the belief of those engaged in the work, that every acre of water in the State can be made as valuable as an acre of land. As the appropriation expires July 1, 1877, if the business is to be continued, a new one will need to be made. The catch of fish in our great lakes, that has heretofore been a source of great revenue to our people, is decreasing very rapidly, and chiefly from causes that are within our own control, viz.: the wholesale destruction of young fish by the present methods of fishing,—catching in season and out of season—without any regulation on the part of Government.

The attention of our Senators and Representatives in Congress should be called to this subject, as the General Government has exclusive power and control over it. Michigan has about 39,000 square miles of fishing grounds, and our interest in the business is one of great pecuniary magnitude.

#### CONSTITUTIONAL AMENDMENTS.

The amendments to the Constitution, submitted to the people at the late election, striking out the clause that prohibited the granting of license for the sale of liquors, and permitting amendments to be voted upon hereafter at spring elections, were both adopted by a large majority. The amendment increasing the salary of Circuit Judges was defeated by a small majority.

It is to be regretted, that with the submission of this amendment there had not been some accompanying legislation equalizing and reducing the number of circuits. The inequalities of population, business, and territory, are very great. Gentlemen who have lately filled the position of judge in some of our circuits, have assured me that they could have transacted all the business with ease had the district been doubled. We now have 21 circuit judges and three special judges, who perform the duties of circuit judge. Wisconsin, with a population 130,000 less than ours, has 13 circuits. Iowa, with a population 100,000 greater than ours, has 13 circuit and 13 district judges, but they have no probate courts, the circuit judges having jurisdiction in probate cases. Indiana, with a population 500,000 greater than ours, has 40 circuit and 5 special judges, but no probate judges. Wisconsin pays salaries of \$3,000 per annum; Iowa, \$2,200; Indiana, \$2,500. Our judicial system as a whole is more expensive than any of the above mentioned. Would it not be wise to remodel it; consolidate some of our circuits, reducing the number,—pay our judges respectable salaries, and at the same time save expense? The expenses of stenographers in the State for 1876 was \$22,000.

#### STATE LIBRARY.

Your attention is invited to the very full report of the State Librarian. The Library contains 52,819 books, maps, and pamphlets, valued at \$100,000.00.

The librarian asks an appropriation of \$1,500.00 for each of the years 1877 and 1878, and I respectfully recommend that the request be granted.

In addition to the ordinary duties of the position, the Librarian has entire charge of the sale and distribution of the Supreme Court Reports, and this of itself is a work of much responsibility, occupying much time. Since the disposition of these reports has been placed in her hands the sales have greatly increased; the receipts for '71-2 being \$1,414.48, while in '73-4 they were \$8,896.55, and in '75-6 they have been \$15,319.93. The growth of the Library and the increasing demand upon the time of the Librarian, its prospective removal to the new capitol, make it necessary that the Librarian should be empowered, with the approval of the Governor, to employ a competent clerk, and I recommend that such authority be granted.

There should be some definite action by your honorable body on the question of fire insurance upon State property. The value, as stated elsewhere, is very great, and the trustees of the different institutions should have instructions, from the law-making power, either to insure or not. There should be some harmony of action on this subject. As it is now, some are insured and others are not.

#### STATE BOARD OF HEALTH.

The gratuitous labor of this Board in behalf of the public health and well-being, though not as plainly perceptible as some practical work, I believe is of great value to the people. Their reports contain much useful information on the preservation of life and health, valuable alike to individuals, public officers and institutions.

#### STATE PIONEER SOCIETY.

The report of this society is submitted herewith. Of the appropriation made by the Legislature of 1875, of \$500 for each of the years 1875 and 1876, only half of the amount for 1875 has been drawn from the Treasury. The Society ask an appropriation of \$500 for each of the years 1877 and 1878.

I submit herewith certain petitions and correspondence relative to affairs in the county of Manitou. They show that the laws of the State and United States are violated with impunity, and that there is no safety or protection to persons or property in portions of the county. No courts have been held for years. The county offices are vacant a large portion of the time. There is no jail. Debts cannot be collected by process of law, nor any of the forms of law complied with.

There is no power vested in the Executive to remedy this condition of affairs, and I recommend that the county organization be discontinued, and the territory be attached to the county of Charlevoix, which is in the same Senatorial and Representative District.

#### RELIEF FUND.

The relief fund remaining in my hands at the date of my last message was \$310.75. I gave to the sufferers by the tornado in Detroit in 1875, \$200.00, and the balance, \$110.75 to the Centennial fund for the erection of the Michigan building, at Philadelphia. I hold vouchers for these disbursements.

#### THE LIQUOR TRAFFIC.

The law of 1875 providing for the regulation and taxation of the liquor traffic, has been in operation nearly two years. It was the purpose of the



friends of this act not only to regulate, but to restrain the traffic in strong drink that had grown to be, under other laws, the greatest evil of the day. For the purpose of ascertaining what has been accomplished under it, I addressed the treasurer of each county, asking for full details of the operations of the law in their respective counties. A tabulated statement of the replies, together with a report made to the Auditor General for 1875, by the same officers is published herewith. The information is somewhat incomplete, but is probably as near correct as could be expected. In 1875 the number assessed, as reported to me, was 4,974; of these, 4,215 paid the tax, amounting to \$461,462.92. It is altogether probable that those who have not paid have retired from the business. In 1876 the number assessed was 4,553; of these, 3,385 are reported as having paid the tax, amounting to \$384,387.00.

The collectors of internal revenue report the number of persons assessed in 1876 by the General Government, as dealers in liquors, as 5,338, but this includes druggists, who, as a rule, are not assessed under the State law; while in 1874 the number assessed was 6,444, showing a decrease of 1,106 in two years. It is evident therefore, that the act of 1875 has decreased the number of places where liquor is sold very largely.

As many of the persons assessed have retired from the business, and others have been assessed for periods less than a year, I estimate from the reports that there are about 4,000 places for the sale of liquors in the State.

The official reports of the police officers of the cities of Detroit, Grand Rapids, East Saginaw, and Jackson, report 3,974 arrests for drunkenness in 1874, 3,232 in 1875, and 2,228 for 1876. This decrease of drunkenness and of places where humanity is made barter of, and dollars traded for degradation, must be gratifying to every citizen. The reports show very generally that behind this law there stands a public sentiment that says, enforce it. There are counties, however, as shown by the reports for 1876, in which it has not been properly enforced. This is notably the case in Bay, Houghton, Ingham, Jackson, Kent, Lapeer, Marquette, St. Clair, Saginaw, and Wayne counties. Some of the officers, whose business it is to enforce the law, have lost sight of the restrictive and restraining idea underlying it, and rather than close up the business, have fostered it by accepting monthly payments on account. I find this system in vogue quite extensively. There is no time fixed in the law for the collection by the sheriff, or for return of warrant by him. I suggest, therefore, that the law be amended, giving the Treasurer a certain specified number of days in which he may receive the tax, giving to the sheriff not exceeding thirty days in which to collect, and five days additional in which to make his return. When his return is made, he should be required to furnish a copy of it to the Prosecuting Attorney of the county, whose duty it should be to commence proceedings at once in all cases where the tax has not been paid. The Treasurer should also furnish monthly lists, of persons who have failed to file the bonds required under the law, to the Prosecuting Attorney for prosecution.

Summary process for the absolute removal of any officer, neglecting his duties under this law, should be provided for. These details of administration ought not to be needed, but there seems to be something peculiar regarding this business, and it requires tying up tight. The police regulations, in my opinion, should be so amended as to prohibit the sale of any kind of intoxicating liquors on election day, and after eleven o'clock at night. There is a vast amount of liquor sold in drug and confectionary stores, without the payment of the tax. The only remedy that I can suggest is to place them under the provisions of

the law and tax them. I believe that with these amendments the law will be found, year by year, more and more restraining in its tendencies, and more productive of good to the people. It has already closed over two thousand places where liquor has been sold, and has put into the common treasury nearly a million of dollars from the traffic.

The spring is no higher than its source, and no law that has not the sympathy and sentiment of the people acting with it, will ever remedy an evil. If a community do not regard temperance, sobriety, and good morals as a necessity to their well-being, the law will do them but little good,—while to the friends of good order, public peace and private content, it will prove a blessing.

Intemperance is the danger of the hour. It feeds prison and poor-house; destroys morals and manhood; and, cancer-like, eats away the life of the individual and nation. Law will not stop its ravages, but it may be made an instrument that will lessen its evil work, and this I believe our present law is doing. It should be strengthened and improved, bearing in mind that its provisions should be kept within the pale of public sentiment, and within the range of the common sense of justice that so universally prevails in the minds of the people.

The sudden and severe illness in my family that calls me away, has prevented me from preparing the report of the Centennial exhibit made by the State. I shall be compelled to defer it until my return, and ask my successor to transmit it to you.

#### SENATORS AND REPRESENTATIVES:

In closing my official connection with the State, I cannot refrain from expressing my sincere gratitude to my fellow citizens of all opinions and parties for the kindly consideration they have always shown me. I shall bear it with me as a precious memory. I have faith that with good laws, equal justice, and general education as the foundation stone, we shall build here a State that will in material wealth and in the moral and mental worth of her citizenship, stand forever as the handiwork of a free people.

JOHN J. BAGLEY.

EXECUTIVE OFFICE, }  
Lansing, January 3, 1877. }



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# A P P E N D I X

TO MESSAGE OF

Gov. JOHN J. BAGLEY,

January, 1877.

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1. REPORT OF LIQUOR TAXES COLLECTED.
  2. INDEBTEDNESS OF CITIES.
  3. REPORT OF STATE PIONEER SOCIETY.
  4. LIST OF COUNTY AGENTS OF STATE BOARD OF CHARITIES.
  5. REPORT OF COUNTY AGENTS OF STATE BOARD OF CHARITIES.
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## ABSTRACT

OF COUNTY TREASURERS' FIRST ANNUAL REPORTS OF COLLECTIONS OF LIQUOR TAX, TO AUDITOR GENERAL, UNDER ACT NO. 228, 1876.

COUNTIES.	DISTILLED LIQUORS.						MALT LIQUORS.										AGGREGATE.		Amount of Tax Assessed but not Collected.		
	At Wholesale.			At Retail.			Total.			At Wholesale.			At Retail.			Total.					
	No. of Dealers.	Am't of Tax Collected.	No. of Dealers.	No. of Dealers.	Am't of Tax Collected.	No. of Dealers.	No. of Dealers.	Am't of Tax Collected.	No. of Dealers.	No. of Dealers.	Am't of Tax Collected.	No. of Dealers.	No. of Dealers.	Am't of Tax Collected.	No. of Dealers.	No. of Dealers.	Am't of Tax Collected.	No. of Dealers.		No. of Dealers.	Am't of Tax Collected.
Alcona.....	43	\$538 26	4	4	\$538 26	1	1	\$40 00	1	1	\$150 00	1	1	\$40 00	1	1	\$40 00	61	\$608 26	\$1,420 40	
Allegan.....	43	9,196 25	43	18	4,196 25	1	14	433 98	14	14	2,700 00	1	18	583 88	18	18	583 88	61	4,780 23	11 00	
Alpena.....	18	2,700 00	18	3	413 18	1	3	40 00	3	3	50 00	1	2	90 00	2	2	90 00	23	2,920 00	α	
Antrim.....	3	413 18	3	11	1,259 53	1	7	240 00	7	7	50 00	1	8	250 00	8	8	250 00	6	503 18	80 00	
Baraga.....	11	1,259 53	11	23	2,893 44	1	4	133 49	4	4	50 00	1	58	1,968 84	58	58	1,968 84	27	3,005 83	3 10	
Barry.....	23	2,893 44	23	127	15,197 50	3	51	1,498 34	51	51	204 00	4	16	610 33	16	16	610 33	183	17,185 84	42 00	
Bay.....	125	14,397 50	127	4	187 50	4	6	80 00	6	6	50 00	1	18	130 00	18	18	130 00	72	7,610 33	2 32	
Benzie.....	1	187 50	4	4	6,918 70	1	14	641 53	14	14	50 00	1	13	601 67	13	13	601 67	41	4,091 33	33	
Berrien.....	55	6,831 45	56	28	3,589 66	1	11	495 67	11	11	471 21	2	20	766 44	20	20	766 44	71	7,788 08	6 57	
Branch.....	300 00	7,019 64	51	16	595 19	4	16	400 00	16	16	50 00	1	5	179 89	5	5	179 89	25	2,456 72	150 00	
Calhoun.....	20	2,276 73	20	4	2,276 73	1	4	400 00	4	4	50 00	1	2	40 00	2	2	40 00	2	180 00	255 77	
Cass.....	1	150 00	1	1	150 00	1	1	400 00	1	1	50 00	1	1	400 00	1	1	400 00	2	180 00	α	
Charlevoix.....	1	1,312 50	10	9	1,612 50	1	2	80 00	2	2	50 00	1	4	160 00	4	4	160 00	13	1,743 50	α	
Cheboygan.....	9	1,350 00	9	1	1,350 00	1	9	160 00	9	9	50 00	2	8	330 05	8	8	330 05	5	600 00	150 00	
Chippewa.....	5	600 00	5	24	3,244 69	1	5	180 05	5	5	100 00	2	11	491 21	11	11	491 21	31	3,716 21	2 37	
Clare.....	24	3,244 69	24	20	3,225 00	1	9	341 21	9	9	50 00	1	14	555 17	14	14	555 17	35	3,060 03	383 36	
Cleburne.....	18	2,625 00	20	22	2,624 86	1	13	405 17	13	13	50 00	1	8	714 25	8	8	714 25	22	2,380 88	α	
Delta.....	22	2,624 86	23	7	674 25	1	7	400 00	7	7	50 00	1	23	1,023 07	23	23	1,023 07	80	8,613 14	547 47	
Emmet.....	7	674 25	7	15	481 07	1	15	481 07	15	15	102 00	1	2	150 00	2	2	150 00	10	1,392 50	α	
Genesee.....	300 00	7,290 97	57	4	400 00	1	4	400 00	4	4	50 00	1	6	713 26	6	6	713 26	21	2,773 74	33 08	
Gladwin.....	1	912 50	8	1	1,212 50	1	1	50 00	1	1	50 00	1	2	150 00	2	2	150 00	21	2,773 74	2 83	
G. Traverse.....	1	912 50	8	4	2,773 74	1	4	563 26	4	4	50 00	2	90	3,604 62	90	90	3,604 62	182	16,257 90	468 75	
Gratiot.....	21	3,243 44	21	88	3,309 99	1	88	3,309 99	88	88	50 00	1	7	273 33	7	7	273 33	22	2,380 88	α	
Hilldale.....	3	725 00	28	14	1,937 50	1	14	273 33	14	14	50 00	3	25	800 24	25	25	800 24	74	6,519 30	548 38	
Houghton.....	14	1,937 50	14	49	5,718 98	1	49	650 24	49	49	150 00	3									
Huron.....	49	5,718 98	49																		
Ipswich.....																					

## APPENDIX TO THE GOVERNOR'S MESSAGE.

[illegible]

**a Not reported.**

a Not reported.  
b "The amount of interest collected was so small—not to exceed \$3.00 or \$4.00—that no account was kept of it."—Dep. Co. Treas.

"The amount of interest collected was so small—not to exceed \$3.00—that no account was kept of it."—Dep. Co. Treas.

and "There has been no interest paid to me by sheriff, and I do not know that he has collected any."—Co. Treas.

# ABSTRACT

OF COUNTY TREASURERS' REPORTS TO GOVERNOR BAGLEY OF COLLECTIONS OF LIQUOR TAX FOR 1875.

COUNTIES.	Wholesale.	Retail Liquor.	Retail Beer and Wines.	Brewer and Wholesale Dealers in Malt Liquors.	Paid.	Unpaid.	Amount Collected.	Amount Uncollected.
Alcona.....								
Allegan.....		50	14	3	60	7	\$5,742 82	\$867 50
Alpena.....		28	3	2	25	6	2,620 00	
Antrim.....		5	1	1			502 24	
Baraga.....		11	7	1	19	19	1,549 58	30 00
Barry.....		27	6				3,208 10	100 00
Bay.....	2	142	48	6	169	29	18,176 32	
Benzie.....		4	6	1			363 86	
Berrien.....	1	62	15	1	72	7	7,898 24	
Branch.....	1	32	17	2	52		4,398 76	
Calhoun.....		53	18	3	74		7,908 51	
Cass.....		19	4	1	23	1	1,938 09	106 00
Charlevoix.....		1	1		2		190 00	
Cheboygan.....	1	10	2	1	14		1,742 50	
Chippewa.....		9	4		13		1,510 10	
Clare.....		5			5		750 00	
Clinton.....		25	9	2	36		3,734 55	
Delta.....	2	27	9	1	21	8	3,716 21	
Eaton.....		20	13	1	34		3,257 44	
Emmet.....								
Genesee.....	1	51	27	4	83		8,746 83	
Gladwin (none).....								
Grand Traverse.....	1	7		2			1,362 50	
Gratiot.....		24	3		23	4	3,184 14	150 00
Hillsdale.....	1	25	15	1	42		3,959 53	
Houghton.....	3	116	89	5	209	4	17,564 54	
Huron.....		14	6	1	21		2,260 83	
Ingham.....		51	27	3	68	10	6,511 20	
Ionia.....		45	6	1	52		6,230 79	
Iosco.....		23	2		24	1	3,212 53	
Isabella.....		18	1				1,462 37	
Isle Royale.....								
Jackson.....	3	81	39	4	120	7	13,214 60	402 10
Kalamazoo.....	6	60	18	3	85	2	10,253 31	
Kalkaska.....		1			1		150 00	
Kent.....	10	163	63	10	243		27,051 53	

## ABSTRACT.—CONTINUED.

COUNTIES.	Wholesale.	Retail Liquor.	Retail Beer and Wines.	Brewer and Wholesaler Dealers in Malt Liquors.	Paid.	Unpaid.	Amount Collected.	Amount Uncollected.
Keweenaw .....		20	31	2	53		\$3,046 65	\$807 50
Lake .....		2			2		212 50	
Lapeer .....	1	52	25	1	67	12	5,800 61	
Leelanaw .....		4	3	1	8		760 00	
Lenawee .....		74	42	4	120		10,896 80	
Livingston .....		35	7		40	2	4,410 74	
Mackinac .....		8	1				662 50	87 00
Macomb .....		36	42	4	82		6,712 59	
Manistee .....	1	28	11	1	39	3	4,606 99	
Manitou .....								
Marquette * .....	3	186	109	5			13,906 78	
Mason .....	1	29	9	1	38	2	4,099 00	
Mecosta .....		25	4		26	3	3,269 57	
Menominee .....	1	26	5	3	31	4	3,480 32	490 00
Midland .....		11	3		10	4	1,202 50	
Missaukee .....								
Monroe .....		35	29	2	66		5,648 44	
Montcalm .....		44	10	1	49	6	5,211 97	363 93
Muskegon .....		92	22	1	115		11,872 50	
Newaygo .....		24	2		26		3,145 87	
Oakland .....		64	23	2	85	1	8,115 95	512 75
Oceana .....		8	6	1	14	1	1,005 58	
Ogemaw .....		1			1		150 00	
Ontonagon .....		13			13		1,732 49	
Osceola .....	1	17	2		15	5	2,503 38	
Otsego .....								
Ottawa .....	3	57	10	3	70	3	7,973 17	
Presque Isle .....								
Roscommon .....		1			1		150 00	
Saginaw .....	4	203	134	12	292	61	30,586 46	
Sanilac .....		23	14	1			2,496 73	331 30
Schoolcraft .....		3			3		450 00	
Shiawassee .....		25	21	2	48		3,163 55	
St. Clair .....	2	77	52	7	135	3	13,470 94	
St. Joseph .....		48	20	1	67	2	5,117 90	
Tuscola .....		21	10	1	29	3	2,315 63	
Van Buren .....		39	5	1			4,241 05	
Washtenaw .....		72	43	6	112	3	11,371 72	
Wayne .....	43	693	425	40	1,058	143	102,350 82	15,591 96
Wexford .....		8	2				1,052 11	
	92	3,223	1,496	163	4,215	364	461,462 92	\$19,640 03

\* Fifty-one closed.



# ABSTRACT

## OF COUNTY TREASURERS' REPORTS TO GOVERNOR BAGLEY OF COLLECTIONS OF LIQUOR TAX FOR 1876.

COUNTIES.	Wholesale.	Retail Liquor.	Retail Beer and Wine.	Brewer and Wholesale Dealers in Malt Liquors.	Paid.	Unpaid.	Amount Collected.	Amount Uncollected.
Alcona.....		4	3		7		\$712 50	
Allegan.....	3	73	11	3	43	7	4,430 02	\$746 67
Alpena.....		21		2	16	9	2,093 75	
Antrim.....		4		1	3	3	350 00	
Baraga.....		11		1	16		1,505 00	
Barry.....		23			24	2	2,987 65	149 19
Bay.....	2	143	34	5	136	48	17,194 96	
Benzie.....		1					145 00	
Berrien.....	1	49	19	1	65	5	7,084 67	
Branch.....	1	30	10	2	42	1	4,807 03	139 17
Calhoun.....		39	20	3	62		6,699 42	
Cass.....		18	7	1	23	3	2,331 09	383 68
Charlevoix.....		1			1		150 00	
Cheboygan.....	1	12	1	1	15		2,032 08	
Chippewa.....		9	4		13		1,510 00	
Clare.....		6			4	2	600 00	300 00
Clinton.....		24	6	1	29	2	3,531 10	
Delta.....		6	21	1	28		1,952 50	
Eaton.....		20	10	1			2,958 38	286 50
Emmet.....								
Genesee.....	1	51	25	4			7,814 78	1,699 30
Gladwin.....								
Gratiot.....		19	3	19	19	3	2,229 55	558 79
Grand Traverse.....	1	8		2	11		1,597 00	
Hillsdale.....		25	10	1	36		3,701 22	
Houghton.....	3	84	94	3	130	54	11,875 10	
Huron.....		14	5	1	20		1,876 00	
Ingham.....	1	48	24	3	54	22	5,894 63	
Ionia.....		44	5		49		6,147 36	
Iosco.....		16	1		16	1	2,271 25	
Isabella.....		13	1			3	1,874 45	
Isle Royale.....								
Jackson.....	3	84	48	5	110	30	12,609 05	3,235 00
Kalamazoo.....	5	56	18	3	78	6	9,593 77	
Kalkaska.....		1			1		150 00	
Kent.....	9	165	69	6	220	29	21,248 64	

## ABSTRACT.—CONTINUED.

COUNTIES.	Wholesale.	Retail Liquor.	Retail Beer and Wine.	Brewer and Wholesale Dealers in Malt Liquors.	Paid.	Unpaid.	Amount Collected.	Amount Uncollected.
Keweenaw		20	30	2			\$2,668 66	\$175 00
Lake		2	2		3	1	198 88	
Lapeer	1	39	10	1	21	30	2,685 56	
Lenawee		65	35	4	104		11,574 15	
Leelanaw		3	5	1	8	1	676 95	75 00
Livingston		38	13		48	3	5,311 95	
Mackinac		8	1				926 34	
Macomb		48	42	3	81	12	6,178 86	
Manistee	1	28	12				5,045 81	
Manitou								
Marquette*	3	144	98	5	135	115	9,151 42	
Mason	1	20	8	1	28	2	3,375 98	
Mecosta		31	4		30	5	3,434 16	
Menominee	1	18	6	2	27		3,142 50	
Midland		11	2		5	8	627 00	
Missaukee								
Monroe		28	25	2	30		5,385 00	
Montcalm		36	6		31	11	4,349 24	943 83
Muskegon		70	31				10,813 51	1,251 25
Newaygo		25	1		23	3	2,109 39	256 50
Oakland		54	31	3	75	13	8,801 90	
Oceana		9	5		13	1	1,265 41	
Ogemaw		1			1		150 00	
Ontonagon		8			8		1,350 00	
Osceola		18	4		17	5	1,849 62	
Otsego								
Ottawa	1	49	14	2	59	7	7,160 73	
Presque Isle								
Roscommon		1			1		150 00	
Saginaw	3	148	125	12	155	133	16,872 13	
Sanilac		17	14	1			2,462 19	386 97
Schoolcraft		1					50 00	
Shiawassee		20	23	1	36	8	3,308 46	
St. Clair	1	61	63	6	106	25	9,841 15	
St. Joseph		40	14	1	52	3	6,327 25	
Tuscola		14	9		21	2	1,941 51	
Van Buren		30	4	1			4,693 71	
Washtenaw		59	49	6	86	22	9,463 19	
Wayne	25	412	478	37	879	173	87,364 39	16,019 03
Wexford		12	2		11	3	1,335 92	
	68	2,710	1,014	161	3,385	816	\$384,387 01	\$26,501 88

Fifty-eight closed.

# INDEBTEDNESS

OF THE CITIES OF THE STATE OF MICHIGAN, DECEMBER 1, 1876.

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Adrian.....	\$55,450 00
Alpena (none).....	
Ann Arbor.....	20,000 00
Bay City.....	421,560 00
Battle Creek.....	168,800 00
Big Rapids.....	66,600 00
Coldwater (none).....	
Corunna.....	23,300 00
Detroit.....	2,480,900 00
East Saginaw.....	645,143 62
Flint.....	120,000 00
Grand Rapids.....	560,000 00
Grand Haven.....	24,000 00
Greenville.....	28,000 00
Hillsdale.....	36,100 00
Ionia.....	36,174 34
Ishpeming.....	19,000 00
Jackson.....	214,200 00
Lansing.....	171,800 00
Lapeer.....	23,156 00
Ludington.....	7,200 00
Manistee.....	19,700 00
Marshall.....	52,400 00
Marquette.....	170,000 00
Mason.....	5,000 00
Monroe.....	29,000 00
Muskegon.....	205,925 00
Niles.....	26,000 00
Owosso.....	13,871 43
Port Huron.....	421,560 00
Pontiac.....	34,100 00
Saginaw.....	258,500 00
Ypsilanti.....	82,550 00
	<hr/>
	\$6,584,590 48

# REPORT OF THE PRESIDENT OF THE STATE PIONEER SOCIETY.

OFFICE OF THE  
PIONEER SOCIETY OF THE STATE OF MICHIGAN, }  
Lansing, October 2, 1876.

HON. JOHN J. BAGLEY, *Governor of Michigan* :

Sir.—In compliance with the requirements of Act No. 209, Session Laws of 1875, being an Act to provide an appropriation for the benefit of the "Pioneer Society of the State of Michigan," for the years 1875 and 1876, I have the honor to present you the following report:

The members of the Pioneer Society present at the annual meeting held in February, 1875, voted that the proceedings of the society and the materials collected relating to the history of the State both past and present, should be preserved in a permanent form.

It was proposed to continue the society as a State institution and one that should be fostered and assisted by the State government itself. The Legislature was therefore memorialized to make an appropriation of \$500 per annum for the benefit of the society.

The appropriation was made, and the Act approved May 3, 1875.

A business meeting of the society was not held until the regular annual meeting in February, 1876, at which time the society appointed a committee of five historians, whose duty it should be to prepare and publish a volume of "Pioneer Collections."

The historians met on the 28th of February, 1876, and decided that the proceedings of the State Society, from its organization to the present time, should be published in the first volume of the "Pioneer Collections," and also issued a "General Circular" to the pioneers of Michigan, and a "Circular Letter," with a view of collecting the proper materials for insertion in this volume.

In answer to the circulars, the historians have collected and arranged ready for publication, much interesting and valuable matter pertaining to the early history of our State.

It is desirable that this volume should be published, and that an annual or biennial publication should be continued.

The report of the finances of the society commences with the quarter beginning July 1, 1875.

## FINANCES.

	DR.
By cash on hand June 30, 1875,.....	\$142 50
" membership fees received from July 1, 1875, to Sept. 30, 1876,.....	116 00
" interest received,.....	11 70
" cash received of the appropriation for 1875,.....	250 00
Total,.....	\$520 20
	CR.
To disbursements from July 1, 1875, to Sept. 20, 1876,.....	\$162 35
" cash on hand Sept. 30, 1876,.....	357 85
Total,.....	\$520 20

The itemized vouchers, showing the receipts and disbursements of the same, have been placed on file in the Auditor General's office; also, duplicates of the same with the Secretary of the Society, in compliance with the requirements of Act No. 148, Session Laws of 1873.

It will be seen from the statement of the finances that only \$250 of the appropriation for 1875 have been drawn from the treasury of the State, the society not being in a condition to use it as required by the law. It has consequently been lost to the society.

The appropriation of \$500 for the year 1876 will probably be expended by the committee of historians before the close of the year.

As before stated a continuation of the publication of the "Pioneer Collections" is considered important, consequently a further appropriation by the Legislature will be needed.

The society now numbers 301 members.

JONATHAN SHEARER, President.

# COUNTY AGENTS

## OF THE BOARD OF STATE COMMISSIONERS FOR THE GENERAL SUPER- VISION OF CHARITABLE, PENAL, PAUPER AND REFORMATORY INSTITUTIONS.

YEAR.	NAMES OF AGENTS.	DATE OF APPOINTMENT.	COUNTY.
1874	McMahon, James	July 20,	Washtenaw.
"	Russell, Hartwell S.	August 10,	Lenawee.
"	Hyde, Oscar F.	December 18,	Kent.
1875	Shank, Hulbert B.	March 20,	Ingham.
"	Morris, Sylvester S.	" 20,	Ottawa.
"	Pierce, I. Clark	April 20,	Branch.
"	Mott, Charles E.	May 8,	Hillsdale.
"	Brownell, Thomas C.	" 8,	Kalamazoo.
"	Hyde, A. O.	June 6,	Calhoun.
"	Dawson, Thomas	" 11,	Macomb.
"	Stout, Stephen S.	" 23,	Allegan.
"	Ireland, Silas	July 7,	Berrien.
"	Barter, John	" 13,	Saginaw.
"	Miller, Albert	" 31,	Bay.
"	Graves, Benjamin F.	October 16,	Mecosta.
"	Foster, John N.	November 22,	Mason.
"	Smith, Bradford	" 26,	Wayne.
"	Wands, H. P.	December 1,	St. Clair.
"	O'Donnell, James	" 13,	Jackson.
1876	Stevenson, William	January 13,	Genesee.
"	Hale, David B.	February 11,	Eaton.
"	Dewey, George M.	March 6,	Barry.
"	Bates, Alfred G.	" 11,	Monroe.
"	Miller, Richard C.	" 25,	Montcalm.
"	Van Auken, A.	April 1,	Van Buren.
"	Sibley, Frank C.	August 5,	Ionia.

## REPORTS FROM COUNTY AGENTS OF STATE BOARD OF CHARITIES.

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—, Michigan, December 5, 1876.

To Hon. J. J. Bagley, Detroit, Mich.:

MY DEAR SIR:—Yours of November 20 has been received but a short time, and I improve the earliest opportunity to reply. My experience in regard to the workings of this law has not been so full as that perhaps of some living in the larger cities. Still, I have not been without some experience. I think there can be no question as to the real economy of this law. I believe that the expense attending the agency of this county has not exceeded \$50 during the past year, and has been the means of keeping two boys out of the Reform School during a minority sentence, getting a poor girl out of our county house into a home, and this would not have been brought about only through some similar agency.

One of the boys belonged to a very hard family, but had a good heart. Public sentiment was against him. It seemed to be so strong that but for my learning the fact that a relative in a distant city would gladly give him a home, he would have been sent to the Reform School. But I secured a suspension of sentence and sent him away to a distant home with good surroundings, certainly saving to the State in this one case more than the entire cost of the agency in this county for a year.

Another boy entirely without criminal intent was, on account of a family quarrel between his parents and the parents of another boy about his age (10 years) inveigled into a fight, and this was persevered in several times, until they could make it appear that it was an aggravated case of assault, for which he was arrested, and which I got let off. There was sufficient influence in the prosecution of this case to have sent him also to the Reform School, and he was arrested with the avowed intent.

I have now in my school room a boy 14 years of age who has only been kept from a criminal course during the past few months by his feeling that as State agent I had some authority over him, and upon his knowing that his father had consulted me regarding the matter of having him arrested unless he gave up his bad life and devoted himself to school. His parents are wealthy, and a good family.

A girl of sixteen has been in the Poor House for about two years, is not entirely *compos mentis*, but still somewhat capable. The lady having charge of the house always kept insisting that she could not get a home for her, but finally said she could not spare her as she needed her help, and I found it no small trouble to secure her release even after a home in a good family had been secured.

(This last is a local case involving some prominent parties, but of course the use you desire to make is in a general way, not referring, I presume, even to the county by name where the cases occur.)

I have also been consulted by a good many parents who had wayward children likely to finally go into criminal life, and they seem to feel that they are through this agency brought into a line of communication with the State Institutions very much more desirable than through the court officers, and in some instances have been asked to come and see a wayward boy and let him understand as though coming from an officer instead of a mere friend what the result of his course would be, their feeling seeming to be that the children had more respect for the suggestions than in case of the local officials with whom they are quite apt to be on familiar terms.

I have told you what seems to be of any value in my slight experience so far. The

people I believe have faith in its good workings. We do not need a Reform School for girls, and I know your heart is in that, so that nothing need be said to you in its advocacy. I am yours, very truly, \_\_\_\_\_.

\_\_\_\_\_, Michigan, December 5, 1876.

*Hon. John J. Bagley :*

MY DEAR GOVERNOR:—In answer to your letter of the 20th ult., I have to say, that in this county the workings of the law appointing a county agent for the Board of Charitable, Pauper, Reformatory and Penal Institutions are not very apparent, except in the one particular of looking after the interests of children who have been bound out by public officers. There has been a criminal charge made against only one child under sixteen years of age in this county during the past year. And in this case the boy was arrested for burglary before any notice was given me. To that case I gave the most careful attention, but could not find any good farmer who was willing to take the boy, as three had already tried him, but neither of them could do anything with him. He was abandoned by father, and his mother was stricken with a paralytic stroke at his birth and has been unable to care for herself since, and is at present dependent on the charity of her relatives for support, her husband having placed his property beyond the reach of the law and left for parts unknown. This boy I took to the Reform School, under sentence of Judge Hoyt. But I have hopes of securing for him a home with his grandfather at no distant day, provided the Board of Control will consent.

There are seven apprenticed children in our county. I have visited all of them, and in one case caused the child to be sent to school pursuant to the terms of the contract. The others were all well cared for.

At present, I am arranging with two substantial farmers to take from the State Public School at Coldwater, each a boy, and expect they will be called for very soon. One boy has been recently sent from that School to reside with \_\_\_\_\_, and is reported to be a good boy.

Complaint was made to me a few days since, that the young sons of a Mr. \_\_\_\_\_, of this city, were in a destitute condition, without the necessary clothes or books to enable them to attend school. I at once inquired into the facts in the case, had the boys cared for, and they are now in school.

As this law becomes better understood, I have no doubt its workings in our rural district will be productive of great good, by preventing crime and pauperism; and I deem it of incalculable good in our large cities.

Yours, very truly, \_\_\_\_\_.

\_\_\_\_\_, Mich., December 7, 1876.

*Hon. John J. Bagley.*

DEAR SIR:—There have been few charges brought against minors under sixteen years in this county since my appointment. At least they have not been brought to my notice. None have been tried and sent to the Reform School. There was, in February, a charge of larceny brought against a boy under twelve years. His father (his mother was dead) seemed to think he had done all he could for the boy, and that there was no course to pursue but to get him sentenced to the Reform School. Upon investigation I became convinced that the fault was not so much in the unusual depravity of the boy, as the want of wholesome discipline, and kind, loving home influence. The result was, the father was encouraged to persevere in an effort to obtain a good home for the child, where he would be surrounded by good influences, and the mind and heart directed and stimulated to noble aims. He is now, I learn, doing finely, attending school, satisfied with his home, with fair prospects of usefulness.

Perhaps I am too sympathetic, but I can't help feeling deeply for the neglected little ones. They need the protection of loving arms, and kind hearts, and wise heads. It is but justice that the little unfortunates should be tenderly cared for. Our State is doing a noble work in that direction, but there is room for more.

Yours, truly, \_\_\_\_\_.

P. S.—My apology for this delay is: wrote to find out more about the boy \_\_\_\_\_, whether our experiment with him was a success or failure. I feel that it has proved successful so far. \_\_\_\_\_.



—, Mich., November 30, 1876.

*Hon. John J. Bagley, Detroit, Mich. :*

DEAR SIR:—I have just received yours of the 20th inst. As to the law you refer to, I do not see but it works well except for one thing: There is no penalty attached if the courts fail to notify the agent. There has been two cases in this county to my knowledge where the justice failed to notify. Should this become a general practice, the law in this respect would be a failure. Some of the magistrates say: We do not know your address. The County Clerk should be required to give the agent's address in his notice to the magistrate.

I believe it will be a saving to the people of the State, from \$75 to \$150 for every case where a child is kept out of our State institutions by the workings of this law, besides other good effects. If we indulge too freely in sending them up, our Institutions would soon be filled to overflowing. There are some wayward children that seem to be given to theft, and so constituted that they cannot be controlled by ordinary means, and the public good requires that they should not go at large. These are the kind to go to our Public Institutions, and no others, in my opinion. I have known boys in my acquaintance that were bad, mischievous boys, and would commit small crimes occasionally; after they grew up were the best of citizens. Take one of these boys up to one of these institutions as a criminal until he is twenty-one years of age: he now feels that there is a stain upon his character that he can never get rid of. Unfit, he thinks, to go into good society, depends on his labor for his support, calls on some proprietor for work. He asks where are you from? He must lie, or say: I am from the House of Correction; or, the Reform School. His answer will be: I do not want to hire, to-day. He meets with the same answer a few times. He feels cast down and degraded, falls in with some of the inmates of our small hells, to be found in nearly every town and city in our land, becomes a drunkard or a gambler, or seeks some unlawful means for a support.

I think the public authorities ought to be very careful how they dispose of these juvenile offenders. Be patient with them. Do not send them up for every little misdemeanor. Exhaust every means in our power to reform them at home first. We can save a few. We ought to rejoice more over one thus saved, than a dozen that did not need this saving grace.

You ask, does it have a good effect on the parents? I think it has in two instances under my observation: First. A man in — complained of his son, eleven years old. He said the boy had taken or stolen at two different times the sum of seven or eight dollars from him, and spent it foolishly, ran about the streets, did not go to school, etc. The magistrate gave me notice. By the time I arrived there the father had repented of his course (although a little hard himself, I think). He and the boy had settled the difficulty; the boy had agreed to do better, was at school, and everything was going off nicely. Here, I think, the law had some good effect on the parent, and the boy, also. Had this case not been delayed until I could get there, the boy would have been tried, on the spur of the moment, and sent up, I think. The other was a boy, arrested near —, in this county, twelve years of age, for assisting to steal a cow worth \$50. The father and mother felt very indignant towards him at first, and thought he ought to be sent to the House of Correction. Some four days after we appeared before the Justice. The parents had had time to take a second, sober thought, had never known of the son committing a criminal offense before, and was overpersuaded by another boy eighteen years of age in this, thought it would be a terrible state of affairs to send him up until he was twenty-one years of age, perhaps, and even the complaining witness did not appear against him. He said he knew it was wrong to take the cow, and he never would do so any more. We turned him over to his parents, and they went off rejoicing. This, I think, had some good effect on the parents. The boy is all right, and now lives in Indiana with his parents, who are poor. Had he been tried at first, he would have been sent up sure, in my opinion. These two cases will be a saving to the State as above stated, besides the boys may make good citizens, and not have the stigma of a criminal attached to them.

Again, in one or two instances the parties aggrieved have come to me in the first place to get my opinion. I thought them to be small matters, and they were stopped right there, to a saving to the people, and the offenders are doing well.

I have now said more than I expected to when I began, and it may not be any information to you, or perhaps of but little interest. Hoping it may be favorably received, I remain,

Yours, most respectfully,

—.

—, Mich., November 25, 1876.

*Hon. John J. Bagley :*

DEAR SIR:—Yours of the 20th, asking my views of the working of the law for the care of children, was received yesterday. In reply I have to say that so few cases have arisen under the law in this county that I feel incompetent to judge of the general effect.

There are but three children in the county from State School, two girls and one boy, all sent to Coldwater from Poor-houses. The girls would most likely (unless cared for in some better way than is usual at a county Poor-house) have grown up paupers or worse than paupers. The boy would soon have been old enough to care for himself. Judging from his history as told by himself, was as likely to prove a criminal as anything else. Now, I think that chances are, that all of them will (if life is spared) make useful citizens, for I *know* that each has a good home.

There have been but three cases of juvenile offenders. Two were boys, charged with petty crimes. In both cases the boys pleaded guilty. After conversing with the lads and their friends, I advised their discharge under suspended sentence, after having obtained from each boy, as well as their friends, promises of future good behavior. All are doing well so far,—*saved, I hope*. The third case was that of a bright, energetic, but ungoverned girl, under fifteen years of age, charged by her father with being wayward, and completely beyond his control, and rapidly going to ruin. I immediately saw the magistrate, the father, and girl, found her as represented, and with pride enough to *build on*. After some conversation, gained her confidence so far that she gave me her history, which commenced with loss of mother early in life. Step-mother followed; or, as she says, a woman took her mother's place, and remained there until a year or two since; then father and woman separated and she undertook to keep house for him, and did so until his course was such that she could not stay longer with him, since which time she worked at various places as she could find them; admits she is not and *will* not be controlled by him in any way, prison is preferable. I learned by some old acquaintances who have employed her that she is a good worker, and kind hearted. One lady said to me this: "If you can get that girl away from her associates in this town, and place her in some good family, she will be saved, for she is smart, and has pride enough left to build on." In this case proceedings were stopped, and, with her assent, guardian appointed with advice of Judge of Probate. She is now bound in a good family where we hope she will grow into a respectable woman.

Ought not the State to furnish some other place than House of Correction for young female petty criminals?

There is little doubt that the money the State has invested in Reform School and State Public School will pay a large per cent. in diminished cost of pauperism and crime, and still greater saving in what is more valuable to the State than money, many youths who will make good and useful citizens.

Very truly, yours,

—, Mich., November 28, 1876.

DEAR GOVERNOR:—I am in receipt of yours of November 20th, inquiring relative to the workings of the laws on Penal, Pauper and Reformatory Institutions as far as my experience and observation as County Agent may have impressed me.

You will see by looking over the reports from this county that the number of cases requiring my attention have been but few. We have sent one boy from the Poor House to the State School. I asked and obtained the privilege of taking him there that I might see the Institution in its regular working order, and that I might know what the State was doing for these unfortunates, and I was agreeably entertained. I could not do justice in an attempt to set forth the merits of the School. I can only say that all was in good order, and everything was well done, and I regard it as Michigan's noblest charity, for here I found a multitude of orphan children, transferred from the degradation of pauperism to a respectable position, where they are trained and fitted for honorable and useful citizenship.

We have had three examinations of boys guilty of offenses. Two were committed to the Reform School, and the other one we had prepared to bind out to a respectable farmer, but he with his father went away to Canada from whence they came.

The intervention of the agent, which was considered by many to be a useless provision, is now regarded as a wise mediation, adapting the specific remedy for the evil, and by a proper discrimination, may save many juvenile offenders from the degradation that a strict infliction of law may impose, which requires an eye for an eye, and a tooth for a tooth, in all cases.

I think that if our people were better acquainted with this subject, it would meet universal favor. Would it not be well for some one familiar with the whole matter to present an article occasionally in the newspapers, setting forth all the material public interests pertaining to these institutions? With my limited experience, I cannot make out such a case as may benefit you. I venture my opinions as an encouragement for a continuance in well doing.

Yours, respectfully,

———, Mich., November 25, 1876.

*To His Excellency, John J. Bagley :*

DEAR SIR:—Yours of the 20th inst. is at hand. In reply will say I think the law is a good one if strictly adhered to. I have had nine or ten cases in the last year. In two or three cases it has worked well. One boy was brought before the Court, with two others. After having made due inquiry, I found that his father was an industrious man. Working in a machine shop, he had paid but little attention to his son. The consequence was, he was led astray by bad boys. I interviewed his parents. They said if he could be let off for that time, they would attend to him. I recommended that he be returned home, which was done. Since then have heard no complaints, but hear he is doing well, and, I think, saved. His parents are very thankful. There are several cases of a similar kind.

Yours, very truly,

———, Mich., November 28, 1876.

*Hon. John J. Bagley, Detroit, Mich.:*

DEAR GOVERNOR:—Yours of 20th inst. came to hand some days ago. I have been unable to answer until to-day. Since I have been the Agent for this county for the Board of State Commissioners for the General Supervision of Charitable, Penal, Pauper, and Reformatory Institutions of this State, very few cases have come under my observation. I think there are no children indentured or placed in charge of any person in this county by either of the Charitable, Penal, Pauper or Reformatory Institutions of this State, so that I am unable to judge from actual experience of the workings of the third and fourth sections of the statute of 1873, that you refer to in your letter. My own judgment, however, is that these sections of the statute referred to, and their practical application, are essential to the well-being and prosperity of orphan children indentured or placed in charge of persons under this law, or under any other circumstances, where no parents or relatives are left to look after their welfare.

I have had some experience in dealing with cases under the second section of this statute. Its effect, I think to be very beneficial, both in saving expense to the State and the better care of children, in some cases by their parents. In one case that I now call to my mind, is where three children were arrested upon a charge of burglary and larceny that must have consigned them to the State Reform School had not this statute been enacted. These children were the off-spring of Swedish parents. They were arrested and lodged in jail. My attention was called to the case both as State Agent and Prosecuting Attorney. After a full consultation with the parents and the Court, I recommended that they be returned to the custody of their parents, and I think them better off than they would have been in the Reform School, and certainly the State is the gainer. And all cases that have come under my observation, and my experience as Prosecuting Attorney for four years last past, lead me to the conclusion that the Legislature acted wisely in enacting this statute, and I am strong in the faith that this statute should be retained and every effort made to carry it into effect.

I should be glad were I in a situation to give you more information of the workings of the statute, but my limited experience under this law must be my excuse.

Very respectfully,

———, Mich., Nov. 29, 1876.

*Hon. John J. Bagley, Detroit :*

Yours of the 20th received, but as I had a case on my hands, thought I would wait until I could report, as this has been the first which I have had to do with. It was a boy about 14 years of age; he had been stealing and had stole before, and proved to be a very bad boy in other ways. He was sent to the Reform School, which as I and the people of his village thought would be best for him. As you see, I have had so

little experience that I cannot give a satisfactory report of the matter, but cannot see why, in many cases will be successful, and be a saving in money to our State.

Yours, truly,

—, Nov. 29, 1876.

*Hon. John J. Bagley, Governor:*

DEAR SIR:—In compliance with your request of the 20th inst., I have the honor to submit the following as a part of the workings of the law, as I have observed it, under which I have been working. I do not know that I can throw any better light upon the subject, than by illustrating one of the cases that came under my notice.

Last spring I received a communication from one of the justices of the peace of —, notifying me that four little girls, not sisters, had been arrested, charged with the crime of larceny; the oldest was thirteen, the youngest eleven years. I investigated the surroundings of the case and found the parents of all the children to be Bohemians; all appeared to be in comfortable circumstances in life, but could not speak English. Not trusting to the children, who could all both read and speak English, to interpret for me, I procured an interpreter, and told the parents who and what I was appointed for. They were pleased and said, "Now our children will be protected." They told me how good their children were to go to school and to work. I then took the four children together and told them to tell me the truth, and if they did not I should certainly find it out. I then took each one separate and apart and examined them, and found that their stories all agreed, and the following is the story as related by them:

The four girls on coming home from school passed a house in which an old negro woman had been living. One of the girls looked in at the window, and saw that no person was living there. She called to the other three, saying the old woman had moved out and they would find some playthings. So they all went to the back part of the house and found the back door open. They went in, found some old broken earthen flower-pots, old hoop-skirts, and a broken door bell. One of the girls took the bell, tied a string to the hammer of it, then let it down the well to draw up a drink of water, and in the operation the string parted and left the bell in the bottom of the well. This frightened the girls and they gave a scream and ran away. One of the neighbors who saw the transaction, told the negro woman of it, who got her son-in-law to have the girls arrested for stealing her door bell, hoop-skirts, etc., placing a value on them of eight dollars. After hearing their story I made enquiry of the neighbors, who gave the girls the best of characters. I then found the complainant, who was a mulatto. I reasoned with him and told him I did not think the children had any idea of stealing, that the articles taken were of no value; that if he persisted in his prosecution it would cost the county at least one hundred dollars, and cloud the children's names forever. He then agreed that if I would see that the costs were paid he would withdraw his complaint, as he already regretted the steps he had taken. I then told the parents of the children what I had done; that if they would pay the costs that would be the end of the case. This they at once did, and a more thankful set of people could hardly be found. They thanked me, and said I had prevented themselves and children from being disgraced.

One thing I have noticed in particular, and that is, when a child has been charged with a crime, and a trial by jury has been had, in some instances boys have escaped the punishment they deserved through the sympathy of the jury, for they almost invariably find them not guilty, and my opinion is that it might be better if the law on that point was changed, for it is impossible for the jury to know as much about the case as the agent, for in one or two instances I have found out from the accused before the trial that they were guilty, and yet the jury acquitted them.

Another case: A boy nine years of age was arrested for assault and battery on a little girl of six years. Upon an investigation of the matter I ascertained that the boy's mother had urged the boy to strike the little girl, because the two mothers had been quarreling violently and the boy's mother was the worst off, and in order to be revenged she made the boy give the little girl a whipping. After hearing the case, I got the two mothers together and reasoned with them, told them of the folly of such conduct, and that if continued might result in the death of one or the other of themselves or their children, or else make a great expense to the county. They both concluded I was right and begged me to settle the matter for them. This I did by having the mother of the boy pay the cost of the arrest, and both seemed perfectly satisfied.

You also ask me to report failures as well as successes. The only cases coming under my observation that I can call failures is in trials by jury, when I have known

by the confession of the accused of his guilt, when the jury have found a verdict of not guilty.

In answering your question I can candidly say from my experience that,

1st. It is a saving of money to the county and State;

2d. It keeps children out of our public institutions;

3d. It has a good effect upon parents and upon the children themselves.

I have taken considerable pains in every case that I have had anything to do with, and I feel fully satisfied that it is a good law if properly carried out.

Hoping I have fully complied with all of your requests and that may prove satisfactory to you, I remain  
Your obedient servant, \_\_\_\_\_.

\_\_\_\_\_, Nov. 27, 1876.

*Hon. John J. Bagley, Governor:*

DEAR SIR:—The law for the care of neglected and abandoned children, I regard as eminently humane and wise.

From its workings, I think it one of economy. In this county, four children have been taken from the State School, and have good homes. They will make good men and women. Without this law, they would not have thought of taking these little ones.

The effect of the law on parents is salutary. Parents of vicious children, I find, watch them closer, and heed the admonition to be firm, gentle and kind.

In this county, two little orphans were taken from the School, and taken into the family of \_\_\_\_\_. The little ones are loved and kindly treated, and will make useful women.

A boy was taken by \_\_\_\_\_. The little fellow is in the store when not at school, and is bright, active and smart. He will make a good man of business.

A little five-year-old girl was taken into the family of Mr. \_\_\_\_\_. and the child is one of the family, well treated and happy—a comfort to her adopted parents.

The working of the law as to vicious boys I cannot speak of here, as we have had the misfortune to deal with pretty hard cases. I had the penalty suspended on one boy, and got him a home, upon the promise from him that he would be a good boy. But he ran away, and I have not heard from him since. But I see that much good to humanity and society can be brought about by this law. Looking it all over, I think it one of the wisest enactments on our statutes, and its workings will demonstrate its value to the people and the State.

Very respectfully yours, \_\_\_\_\_.

*Governor Bagley:*

DEAR SIR:—Yours of November 20th came duly to hand, and I will answer some of your questions as far as I can. "Is it a saving of money to the people of the State to keep children out of our public institutions?"

I have had thirty-five cases of arrest come before me under the provisions of the law of which you speak, and of that number four have been sent to the Reform School, and two to the House of Correction. I find in a large share of the cases, so far as my experience is concerned (to what seems to me to be true) an undue anxiety on the part of officers to have the offender sent up. A certain marshal said to me, if I did not send the boys up, he would be — if he would arrest another one. In almost all the cases coming before me, I find very much to warrant another trial before punishment.

Second. Does it have a good effect on parents? My opinion is, the effect is good. It seems to bring forcibly before the parent, his failure of duty, and in almost every case there seems to be an honest effort to save the child. And in a large majority of the cases the effort seems to be crowned with success. The principle of action with me is this: If the surroundings are good, or *even fair*, the chances of reformation at home and without the taint of conviction, is very much more hopeful than after conviction, and I send only on the third offense, as a rule, unless circumstances will warrant other action.

In all the above mentioned cases, the parties arrested (except two) have pleaded guilty, and the parents or guardians have paid the costs where they have not been sent up. By the way, I do recollect that there were two or three cases where the parents were so poor that I did not recommend that they should pay the costs.

I make it my business to inquire of the parents or guardians of these children whenever I have opportunity, and find that generally they are behaving themselves

well. I also interest myself in finding places where they can obtain work, and earn an honest living.

The first arrest that was made after I was appointed agent, was January 30, 1874. Two of the boys that were sent to the Reform School, by my consent, are now at home, namely: ———, who was there about three months, and ———, who was there about one year. Both are now behaving well. Whether it has been a saving to the people of the State or not, you are better able to judge than I am.

Yours, respectfully,

———, Nov. 22, 1876.

*Gov. John J. Bagley:*

DEAR SIR:—Yours of the 20th inst. came to hand in due time, contents noted. In reply allow me to say that I have sent you a report covering all the matter called for in your letter of inquiry, except the "history of cases to illustrate the working of the law." From many cases I will select a few that seemed the most hopeless.

1st. A German boy was arrested and sentenced to the Reform School until the age of twenty-one years. I found on examination, that his father was mainly instrumental in his arrest, conviction, and sentence, discovered to my satisfaction that the father was more at fault than the son. The sentence was suspended, the boy allowed to go home, the father fined five dollars, or made to pay the costs in the case, and a full reconciliation effected between father and son. Since then the father has been sick, and the boy, faithful to his word of "honor," has worked to assist his father, in fact, has been the main support of the family. He is obedient, keeps out of bad company, and will go to the evening school. The effect on the whole family seems to be good. The father has learned to be more considerate of the son, and the son recognizes his duty to his father, and his obligation to the State.

2d. Three Scotch lads, the terror of the whole neighborhood, were allowed to go home under suspended sentence, at which the policeman shook his head. But since then he has informed me that they have become the best behaved lads in the neighborhood. They attend Sunday school, and are obedient and industrious. I am also informed on good authority, that the whole family are very much improved.

3d. Four boys that were arrested for larceny, I found were acting for an old man, who was the *real guilty* party in the case. The boys were allowed to go home under suspended sentence, and the man was arrested, tried, and sentenced to the State Prison for five years. Since then the boys have conducted themselves well; worked for gardeners outside of the city, and are now in the city schools, instead of the Reform School.

4th. One case more must suffice, viz.: Six boys, nominally equally guilty, were brought to trial, but instead of sending them all to the Reform School, one only was sent. The other five were allowed to go home under suspended sentence, their parents promising to coöperate with me in their reformation. The other boy would have been given an equal chance with the others, had matters at home been hopeful, but on the contrary his father and mother did not think alike as to the treatment of their children. When they can agree with me as to the conduct of the boy, I shall ask for his release. The five boys discharged have surprised every body who knew them. They all attend day school, and keep out of bad company,—not being allowed to associate together as formerly. Their parents are delighted with the change for the better.

You ask: "Is it not a saving of money to the people of the State in keeping children out of the public institutions?" If they can be reformed, but much depends upon the agent. I think it has been a great saving in this county. It is self-evident that it costs less for a child to live at home than to live on the State. If half the boys that have come before me during the last year, who have been put under my care, had been sent to the Reform School, the expense to the State would have been thousands instead of hundreds of dollars. Much more could be accomplished if the agent in this county gave his whole time to this business.

2d. "Does it have any good effect upon the parents?" I think in some cases it has had a very good effect. I have taken an interest in the whole family, as it is of the highest importance that the home influence be good. Where the home is bad, the child will as a rule, be bad. I am much encouraged by the reports that come to me from many of these homes. And finally, I am more and more hopeful in regard to the operations of the law.

Respectfully yours,

PONTIAC, Nov. 11, 1876.

*His Excellency, John J. Bagley, Detroit:*

DEAR SIR:—I send you this preliminary memorandum of County Agents' reports. I have not Bradford Smith's. Have applied for it, but get no reply, and think he may be absent. If you have it, as I think may be the case, as I have heard you refer to it, I will be glad if you will send it to me, so that I may tabulate its contents with the others. Of the 26 agents appointed, I have reports from 17, and will send those from whom I have not heard a second request.

Seventeen agents report 159 cases attended in the courts, of which 96 were released, generally to parents; 49 committed to Reform School; 2 fined; 2 bound out; 10 sent to Coldwater,—159. Average age, 13 years.

Offenses—95 for larceny; 18 for assault and battery; 11 for disorderly conduct; 10 for house-breaking; 9 for fighting; 1 for attempted rape; 5 for vagrancy; 10 not stated.

Yours very truly,

H. W. LORD, Sec'y.

—, Sept. 30th, 1876.

*Gov. John J. Bagley:*

DEAR SIR:—In accordance with your request, I submit to you a detailed report of the juvenile offenders of the county of Wayne, State of Michigan, that have been referred to me by the different courts of the —, county of —, since the seventh day of December, A. D. 1875, viz.:

Dec. 7, 1875, — was arrested for larceny, of which I was duly notified by the police justice. After an examination into his case, it was decided to suspend sentence upon him. He continued disobedient to his parents, and I caused him to be re-arrested and his confinement in the House of Correction for 60 days. He has since done quite well; he has learned to respect private and public authority,—a lesson he needs to learn. He seems now respectful and obedient.

Dec. 7, 1875, — was arrested for larceny. He is said to be doing well under suspended sentence.

Dec. 11, 1875, —, arrested for larceny, was also allowed to go home under suspended sentence. He is reported to me as doing well.

Dec. 11, 1875, —, sentenced to the Reform School, was allowed to go home under suspended sentence, and has been reported to me as a good and faithful boy.

Dec. 11, 1875, —, arrested for larceny, was set at liberty in the same way, and is doing well.

Jan. 3, 1876, —, arrested for larceny and sentence suspended, has since been sent to the House of Correction, and still continues to make me trouble, but doing better lately.

Jan. 3, 1876, —, a little boy eight years old; —, of the same age; and —, were all allowed to go home under suspended sentence. They were guilty of setting fire to a fence near the City Mills. They are all nice little boys.

Jan. 10, 1876, —, guilty of larceny, was allowed to go home under suspended sentence, but I think now the best place for him was in the Reform School, but I could not send him under the present law.

Jan. 13, 1876, —, only 8 years old, was arrested for assault with intent to kill. On a full investigation of the little boy's case, I became fully satisfied that great injustice had been done the orphan boy. I took him to my own home, and although he has given me much anxiety and no little trouble, I feel much encouraged about the little fellow. He supposed until about the time of his arrest that the people with whom he lived were his parents; imagine the grief of the boy when his supposed grandmother told him he had no right to be in what he had supposed to be his father's house. He had been adopted by Mrs. — when he was a mere babe, and had always called her mother, loved her as his own mother, and she loved him as her own son, as she told me on her death-bed, as I supposed. She felt more tenderly towards him than her own son. I have tried to find him a good home; he is now with a gentleman in this city.

Jan. 15, 1876, — was sent to the House of Correction and I have not known anything of him since.

Jan. 29, 1876, —, discharged under suspended sentence, shows his appreciation of the kindness shown him by good conduct, as far as known.

Jan. 29, 1876, —, after two suspended sentences, was sent to the House of Correction; he is a bad boy.

Jan. 29, 1876, — was allowed to go home under suspended sentence, but conducted himself so badly that he has since been sent to the House of Correction.

In conclusion, I would say that the time is too limited to determine results with much certainty; but I am more and more certain that great good may be done by



those having the care of these juvenile offenders, and great care should be taken in selecting the best men in the State for this *most important work*. It requires time and patience to examine into all the past history of the offender; firmness of will and purpose to do the best thing for the child, regardless of the opinion of lookers-on; downright love for children; a due regard for persons of right and public authority. The man who undertakes this most philanthropic work with any hope of success, must recognize as fundamental the following principles:

- 1st. Secure control of the child;
  - 2d. Secure confidence of the child;
  - 3d. Secure prompt obedience of the child;
  - 4th. Secure truthfulness;
  - 5th. Secure industry and economy;
  - 6th. Secure the respect of the family;
  - 7th. Secure and strengthen home authority;
  - 8th. Secure a knowledge of personal right;
  - 9th. Secure an appreciation of public authority;
  - 10th. Secure an appreciation of their accountability to God.
- All of which is respectfully submitted this 7th day of Oct., A. D. 1876.

—, Agent.

—, Mich., Nov. 24, 1876.

*His Excellency, John J. Bagley, Governor of Michigan:*

DEAR SIR:—Yours of 20th inst., in relation to juveniles, duly received, and in response beg leave to state that as agent for this county of juveniles, etc., I have been called to do but little, excepting certain examinations of offenders, and a few children returned to their parents from the Coldwater School. There are no particular cases where the workings of the law have shown any particular results. I have no doubt, however, but that the general workings of the law are beneficial, but it will take time, patience and experience on the part of the county agents, to satisfactorily effectuate the objects aimed at in the law. I am satisfied that the Coldwater School is by far the most valuable part of the system. In the absence of any specific details of any special cases under my charge, I would suggest the desirability and expediency of a State Convention of the County Agents, State Board and perhaps some others, say Superintendent of Coldwater School, to be convened soon, in order that by a comparison of views such suggestions might be arrived at and furnished you in relation to needed amendments of existing laws thereon, as the assembled wisdom of said convention might deem desirable. It might be called at Detroit, and by the Secretary of the Board.

Very respectfully,

—, Co. Agent Juveniles.

—, Nov. 23, 1876.

DEAR GOV.:—Yours of the 20th inst. is at hand, and I intended to have written to you on the subject mentioned in it previous to its date, but since the election I have been kept as a juryman in the circuit court till this afternoon. I will cheerfully give you the information you ask for, so far as I am able. The law you refer to is looked upon very favorably by all our citizens who know anything of its operations; and the officers of the law are ready, and seem gratified to avail themselves of the discretionary power vested in the State agent, to remand the children under arrest to the care of their parents, or to provide other homes for them, where the indications are that the interests of the child and the community can be best subserved by that course, instead of being bound by the iron rule of the law to convict and send amongst criminals, those who have through evil association been enticed from the paths of rectitude, but who are not really inclined to be criminals. In my short experience as State Agent, in almost every instance where I have been called on to act, the crime can be traced to the evil associations with which the child is surrounded.

The first case I shall notice is that of —, a bright boy of fifteen, whose parents both died when he was seven. His father, a union soldier, died in the army, the boy was placed in a home where he remained till he was eleven; he considered himself abused and left the place, and after that lived a vagabond life till he was arrested for larceny last December, and no one desiring to take him to their home, he was sent to the Reform School at Lansing. —, aged thirteen, was arrested for assault and battery. Upon a thorough investigation, it was found that he had no home fit for a child of that age; his mother was dead, his father had a housekeeper not of good character, whom the children disliked and would not obey, so they ran wild in the

streets, some of the time coming home to sleep and for their meals, and at others staying away nights and days; the father was a laboring man and could not control them. —, a brother of the above named, aged eleven, was soon afterwards arrested for larceny, and in both instances it was considered best to send them to the Reform School. —, aged ten years was arrested for participation in the crime of the last mentioned boy, but having a fair home and parents who would look after him, he was remanded to their care, and will not likely be found on the criminal calendar again; but the law made him equally guilty with the other. —, aged fifteen, a boy of weak intellect, was arrested for malicious trespass (breaking windows), he had a step father, and his mother not having a desire to, or not being able to take care of him, he was abandoned by her after his arrest and sent to the Reform School, where, I since hear he is much happier in his new home than he was in his old. —, was arrested for larceny on the 3d of August, his age was thirteen, the crime was not fully proved against him, and he having parents, was remanded to their care; but on the 7th of September he was again arrested for a similar crime. He was sent to the Reform School. A predisposition to crime is stamped on his countenance. —, a boy thirteen years old, was arrested September 6th, for forgery; the crime was fully proved against him in more than one instance, he having been intrusted to get his employer's letters from the postoffice, which he opened and abstracted drafts for small amounts, upon which he forged his employer's endorsement, and in one instance the money, and in another the forgery was detected at the bank. His father is dead, his mother, a respectable woman, but such was the ingenuity with which he managed the crime when so young, that I dare not recommend that he should go at large, lest he might bring greater trouble upon his mother hereafter,—he went to the Reform School. One more instance for particularizing will suffice: — and —, brothers, aged respectively eleven and nine years, were arrested on the 7th of September, on complaint of a vindictive old woman, for breaking open the door of her candystore in the day time, and taking away candy and cigars. There were five or six other little boys around, and these two were induced by the others to push against the door, (which was insecurely fastened on the inside with a button,) and breaking it open. The boys pleaded guilty before the circuit court, and upon my recommendation were remanded to the care of their parents, who are respectable people, and I have no doubt will take care of the boys in future, but had the old law been enforced they would have gone among criminals, and most likely become like their associates. The owner of the candy store heaped all manner of abuse upon me because I prevented the boys from going to prison.

There is no doubt as to the beneficial workings of the law, and if judiciously administered, will be the means of saving the State from providing for the incarceration of many hundred criminals, and save the hearts of many parents from being wrung by the anguish of having their children going to "the bad," by giving them another chance of exercising greater care and surveillance over them, before they are compelled to associate with hardened criminals in the prisons.

Our noble State has been the pioneer in more than one instance in enacting liberal and wholesome laws, which conduce to the happiness and prosperity of her people; which have been copied by sister States, and there is still a chance for more, and I will indicate one measure, which, if you can bring into shape, and have it carried out, and enacted into a law, will before you are as old as Father Pierce, the father of our school system, redound to your honor as a benefactor, more than the inauguration of the school system does to his. Since I have been acting as the State Agent for reformatory institutions, I have had many applications from parents whose children are wayward and beyond their control, but have not gone so far as to make themselves amenable to the laws, for my advice and assistance in placing them where they will be under wholesome restraint; the question is asked if they cannot send their children to the Reform School, if they (the parents) pay their board, but when I tell them that I have no power or jurisdiction in any case except where the child has been arrested for a crime actually committed, they go away with heavy hearts, thinking perhaps, that my power will have to be exercised sooner than they desire.

Our State is amply able to provide for all classes that are under the necessity of asking her assistance, and my suggestion is that an institution be established, which shall have neither the stigma of crime or pauperism attached to it, but wholly under the control of and supported by the State, where parents who wish their children under more strict surveillance than they can give them, can place them, and those who are able, to pay any necessary expense, and the State to provide for the balance; and let the law extend so that the proper authorities under certain restrictions, can take children from their parent or guardians, either when they are abused or likely

to become criminals through mismanagement. I am satisfied such an institution properly managed, will prevent more crime than any other that can be devised, and be the means of saving many a poor child from cruel treatment. To-morrow there is to be tried in our circuit court a man and woman whose cruel treatment of an eight-year-old adopted boy, resulted in his death. The cruel treatment has been known for some time, but no one felt authorized to interfere. From the above hastily written suggestion, you can gather something of what I mean, and if you do not consider the idea utopian, please bring it into shape, and suggest something of the kind to our next legislature.

Yours truly,

—, Mich., Nov. 23, 1876.

*Hon. J. J. Bagley, Detroit, Mich.:*

DEAR SIR:—In answer to yours of the 20th inst., would say I think the law you refer to is a saving of money to the people. The first year of my work there was almost double the number of arrests that there has been this year. The carrying out of the law seems to have had a good effect on that class of boys. They have been more careful, and I know the parents have been more anxious to keep their children out of mischief. I have had mothers beg of me to try their children once more, and in many cases they have reformed, and are now good boys. One boy from — was sent to the Reform School, has come back a good boy. The most of those sent since I have acted as agent have not returned, but I understand they are doing well and a good prospect of reform. One case only that has come to my knowledge where the boy has not been reformed by being sent to the Reform School, and that was a case where strong drink and a thievish disposition were combined. I had a case about one year ago where two boys were arrested for stealing who had been known to be thieves for some time previous. We kept them in jail about one month and released them on suspended sentence, and they are now all right in that respect, so that after all I conclude the law has had a good effect.

Yours, etc.,

—, Agent.

—, Mich., Nov. 24, 1876.

*Hon. J. J. Bagley:*

DEAR SIR:—Your favor of the 20th inst. was duly received. In regard to the law and its workings about which you inquire, allow me to say, when notice of the law and its requirements reached our magistrates, they seemed to get the impression that it would interfere in some way with their especial duties. However, the first cases occurring under it, developed its character and intention. Then our justices saw in it a link long needed to relieve them (so far as juveniles were concerned) from adhering rigidly to the law or technicality of complaints, many of which are made while the blood is up and passions more or less excited, over small misdeeds, or thoughtless acts, committed under peculiar temptations, without malice, and when rightly handled lead to exemplary lives and the formation of good substantial character. It would take too much of your valuable time to read the narrative of all our cases. It is very seldom that a boy, when explanation is fully made to him, refuses to plead guilty. This alone leads to a large reduction of costs for witnesses, counsel, etc., and places the agent in position to counsel with the court, and I feel gratified in saying that no instance has occurred where there has been the least difficulty in agreeing, between court and agent. We are obliged occasionally to send offenders to the Reform School. For instance a few months ago two boys by the name of — were sent there for theft. Soon after they went their father was taken sick, and continued sick, and growing worse all the time, until about two weeks ago he was told that he could live but a few days. He expressed great anxiety to see his boys, his family and neighbors joining very earnestly in the request to have the boys brought home, if only for a day or two. They finally prevailed upon me to go after them, and if consent could be obtained to bring them home. On consultation with Mr. Davis and Mr. Howe, they very kindly at once placed the boys in my charge, and they came home with me. On reaching home the boys were set at liberty, with instructions to report to me once in three days. This they did punctually until their father died and was buried. Then their mother came to me with tears in her eyes to thank me and the managers of the school for the great comfort it had given them, and especially to the boys' father, to have them at home, and said the boys were ready to go back. We fixed yesterday afternoon for them to meet me at the depot, which they did, and I

returned them to the school. Had a short but pleasant visit with Mr. Howe, made a good report for the boys and came home.

Yesterday morning I was cited to appear before Justice —— and attend to the case of two boys, brought before him for beating another boy. It so happened that I knew all the parties, and after consultation the boys pleaded guilty, the justice suspending sentence (provided I could get the boys reinstated in school) during good behavior. You would be astonished to visit our school-rooms and have the boys shown you that are now on probation and doing as well as any boys in school, that have heretofore played *boy vagrant* about our town. The justice said to me yesterday that too high an estimate could not be placed upon the law, or the mind that projected it. While it may seem tedious to you to open and look through this letter, you will, I trust, recollect that you asked me to narrate some cases, which I have done as briefly as possible, and am obliged to stop, as every case has a history, and the history of all no one book could contain. Any particular interrogations will be promptly answered.

Very respectfully, your obedient servant, ———.

———, Mich., Nov. 25, 1876.

*Gov. Bagley:*

DEAR SIR:—The State Public School was not referred to in my letter of yesterday. From its opening to the present, my duties as Supt. of the Poor gave me an especial interest in its working out a success. Under my charge this county placed the second lot of children there. Since that time we have watched our chances for taking more there. In all we have taken 25 boys and girls, some from poor-house and some from other parts of the county, and placed them under the care of the school. All have done well. Some have been placed in good homes, and several of them now wear stars in the institution. Under your appointment, as county agent, my relation to the school is changed. As a general recommender of those who want to take children, the position becomes one of no small responsibility, and care has to be used. Many persons seeking to get children large enough to do their drudgery, that are in no sense suitable, in point of ability or respectability. The affairs of the school seem to be managed with marked ability under the care of Mr. Alden. His main trouble seems to be a lack of room, and as he wrote me a few days since, the applications for admission to the school crowd in from all quarters. This institution is beyond doubt to become one of the large institutions of the State, and it is to be regretted that so few of the good people of the State hardly know of the school at all. There is of necessity more or less change going on in placing and replacing the children. Sometimes a child stays several months in a family, when a growing dislike is manifested, and in a few cases for the good of all the connections have been cancelled either by exchanging (when the child is evidently to blame) or taking the child back because the party is found unworthy of the trust. Your thorough knowledge of all our State institutions will enable you to make all suitable recommendations.

Very truly yours, ———.

———, Nov. 25, 1876.

*Hon. John J. Bagley:*

DEAR SIR:—In compliance with your request as to my views of the working of the law as to care of children, etc., under which I have been appointed county agent, I would say that I am satisfied that it is a saving of money, and I well know that it is the saving of some children, although the majority of those arrested for crime in this county have been hardened cases, and the most I could do for them was to advise and urge them to try and be benefited by what seemed to them harsh measures,—the Reform School.

There were others in whom the real germ of manhood stood prominent. In the case of a boy 13 years old, who in company with those older, had trespassed upon, and materially injured the premises of a citizen (this occurred over a year ago), the court consented to have him returned to his parents; he has since been well disposed and obedient.

In the case of another boy, in his fourteenth year, who was arrested for burglary, I was satisfied that the influence of another had much to do with it, and that the influence then brought to bear upon him, he would in the future be able to resist. I advised the court to return him to his parents, to which he consented. I have visited him twice since; find him an excellent boy, a help and comfort to his parents. He is

always glad to see me, and appears ready and willing to receive and heed advice. His parents seem to take a deeper interest in him than ever before.

In regard to children indentured from the State Public School, I know an agent can do much towards harmonizing differences that sometimes exist between the child and the person to whom it is indentured. Occasionally there is a child of that peculiar temperament, that placed in what would be considered a good home, and in fact would be such for a majority of children, yet to such a child it will be a prison,—nothing congenial. It will feel crushed, and will languish and pine if compelled to remain there. Such should be removed at once.

Respectfully yours,

—, Ag't.

—, Mich., Nov. 24, 1876.

*Gov. John J. Bagley :*

DEAR SIR:—Your letter of inquiry of 20th inst. is before me. I have already made a report to the proper authorities of my doings as agent for this county for the general supervision of charitable, penal, pauper, and reformatory institutions.

This county is happily situated in not needing supervision as regards many of the features of this law. This county being materially well off, is not so burdened with charitable and pauper demands as many other counties.

I have settled a number of applications made to me of a kind of criminal nature, which I am confident the judicial authorities would have made quite an item of expense to the State and county. I consider it much better to quiet people in regard to the misdoings of children, than to place them in the clutches of the law and House of Correction. The people of the State save money in this way. Parents knowing the power and workings of this law, will exercise a greater restraining influence over their children. Though I have had little experience in this direction, I know this must be the effect,

Again, great good is accomplished by obtaining good homes for neglected children: good to the children by obtaining a *home*; good to the State by saving of expense and *prevention* of much future crime and pauperism.

I have found good homes for six children in this county. Both the children and those with whom they live seem happy and satisfied. I have had instances of children so wayward, or the people with whom they were so difficult to please, that the children did not stay. I am disposed to think that the difficulty is as often with the people who take the children as with the children themselves. They do not fully realize the circumstances and make as much allowance as they ought.

There is no special case of interest under my observations worth recording. Neither will I enlarge and consume your time by reading what will not add anything of consequence to your own large and important knowledge in this matter.

I am fully convinced that the workings of this law are good to all concerned. Though there is but a small expense for agents, if all have the same experience as myself, it may be possible that the workings of this law may be simplified by having the work done by some officers already in existence; though I can see objections to this.

I hope that some extent I have in this letter met your request.

If I can be of any further service in any way I should be glad.

Very truly yours, etc.,

—, Agent for — Co.

—, Mich., November 23, 1876.

MY DEAR GOVERNOR:—Your favor of the 20th inst., asking my "views of the workings of the law as to care of children, etc., under which you (I) have been appointed County Agent" is before me. In reply I have the honor to say that the cases to which my attention has been called officially have impressed me very favorably as to the law in question, and I am of the opinion that the primary principles of it, relating, as it does, principally to neglected or abandoned children, are worthy the careful consideration and earnest support of all the good citizens of our State. As the only object of the law seems to be to care for God's poor neglected children, securing for them shelter, home influences, and education, its effects can but prove a blessing to those who cheerfully bear the burden and expense of so doing. The workings of the law, however, as applies to County Agents, I consider more clerical than ministerial. Their acts and opinions having but little to do in influencing Courts of Justice with preconceived ideas of law and equity, coupled in many cases with a prejudice not easily overcome. As many people have but little sympathy with

youthful errors, children, especially neglected or abandoned ones, are apt to lose more in caste and confidence than is generally warranted after an unbiased examination of facts and conditions have placed them in proper position.

I feel safe in making the assertion that in no case that I have examined have I found a really depraved, wicked boy at heart. All of them were possessed of tender chords that would vibrate at the touch of mercy, and in but one case have I willingly acquiesced in the verdict of the more severe sentence of sending to the Reform School, although three have been sent there. One of these, a bright lad of fourteen years, whose father and mother were inebriates, lost to all sense of shame or morality, living together most inharmoniously, when asked by me if he had committed a certain crime for which he was under arrest, freely acknowledged his guilt. When asked further, why he did so, commenced weeping bitterly, saying he had no one to care for him at home. No one to guard the citadel of honor. Everybody called him a bad boy, and he cared but little what became of himself. But, says he, if you can get me away from here, I can and will be a good boy. I believed him, but the Superintendents of the Poor to whom I applied to care for him, thought differently, so the Justice of the Peace before whom the boy was arraigned had no other resource than to sentence him to the Reform School, as preferable to keeping him under the baneful influences which had thus far surrounded him at home.

This class of cases is not rare, and from my experience, gained in investigating them, I am forced to believe that the provisions of the law relative to neglected or abandoned children should be made applicable to such cases. As the law now stands, and is interpreted, no child is to be admitted under its control except he first be turned over to the Superintendents of the County Poor, their names placed upon the County books, accepted as wards of the county. This does not reach all required. A little power delegated to the Agents, or some other proper person, to be officially exercised upon such children as are complained of as would never fall into the hands of the Superintendents of the Poor, would save many from a life of crime by placing them beyond the association of corrupt practices.

I suppose the ultimate object our Legislators had in view, in giving us the law in question was to make better citizens, preventing crime. If so, then we must attempt to include the class of children in which criminals are made. I think statistics will show, that at least four-fifths of the criminals now serving sentence in our prisons and reformatory institutions are those who never were a county charge. Paupers are seldom criminals. Pauper children are seldom charged with criminal conduct. They are properly cared for. The agent is to find a good home for them when possible. But the class of neglected and abandoned children of whom I am particularly speaking, those whom the county agent is required to take cognizance, are not included in the law as candidates for the State Public School. Therefore, it becomes necessary, from the simple fact that their names are not enrolled upon the county books, to send them to the House of Correction, the Reform School, or remand them back to their former position, under suspended sentences.

I would open wide the arms of charity, and bring in all dependent and neglected children who are without home, eking a miserable existence from unsympathizing friends, or the uncharitable stranger. A case to illustrate: About a year since, the Supervisor of a neighboring town applied to me as Agent, presuming I had power to act, for relief for a boy about eleven years of age, whose mother was dead and whose father was a patient in an Insane Asylum. Both had been favorably known and highly respected, and acquaintances were not unwilling to give the boy a few meals of victuals, a few nights lodging, occasionally a cast off garment, but they were unwilling to adopt him as a permanent member of their family. He was fast falling into evil habits, and the Supervisor's attention was called to the case. Hence his application to me. I informed him I had no official authority to act in the matter, recommended him to turn the boy over to the County Superintendents of the Poor, but he would assume no such duty, and no one else would, consequently the boy is at large, fast becoming a notorious, bad boy. I think positive administration of justice is required in such cases, and upon the proper showing of the facts by some competent person, this boy, and others similarly situated, should be made the protegee of the State, and admissible to State Institutions, whether he has become a county charge or not.

I am aware that so comprehensive a scheme would prove a large undertaking for the State, but I think as a matter of justice, and I might say economy, the State can do no less than to throw her protecting arm around all her neglected little ones, and secure to them such an influence as will make good citizens and prove a lasting honor to the State. Such being the class of cases I have had most to deal with, I feel com-

pelled to urge their claims upon the State, fully convinced that a large majority of them, if timely cared for, will make honorable men and women, and hope that some way may be suggested whereby they can be reached and cared for.

I have naught but commendation to say regarding the present law. It works admirably, and its effects upon the poor children of the State have already reached a limit of usefulness the most earnest friends of the measure could hardly have anticipated. Also, the effect upon those complained of as violators of the law, have been appreciated, and has thoroughly reformed, as I believe, several bad boys, as more than one-half of those I have examined have been returned to their parents and guardians with every present prospect of remaining dutiful children. Its influence upon parents is decidedly valuable, prompting them to a more rigid discipline, especially after complaints have been noticed.

In one case the parents were wholly unaware of the waywardness of their little, eight year old boy, until he was complained of for burglary. They were respectable people. Their mortification was intense. The lad was returned to his parents, with a bit of experience never to be forgotten by any member of that family. Their daily prayers are full of thankfulness for the wisdom displayed by our law-makers in thus giving them a chance to reform their own child. They will do it.

My dear sir, you will overlook the sending of this to you in so crude a condition when I tell you I write with a felon on my hand, upon which my mind more centered than upon the views you desire. Scissor it as you please, for I have to curse the fates so much that I can not remodel it. Hoping it will be of some little use to you, I am, as ever,

Truly yours,

—, Dec. 4, 1876.

*To His Excellency, the Governor :*

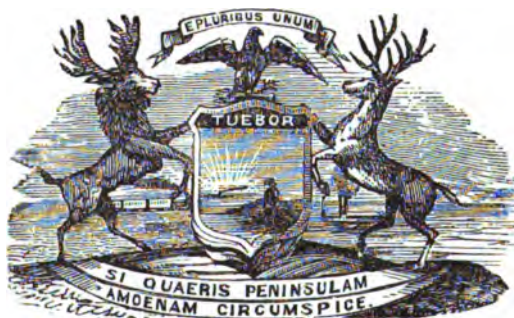
DEAR SIR:—Yours received asking comment on the law under which I am an agent for juvenile offenders. I think the law a success, and also a great saving in expenses. I will tell the story of two cases I investigated in the township of —. The names were — and —, arrested for burglary and made a confession of it, and carried back the stolen goods. I had them waive examination in justice's court, give bonds and let it go to the circuit court (on account of jurisdiction), and by investigation I counseled the judge for a return of the — boy to his home. Parents in good circumstances, home first-class; has had a good influence on boy, and parents also. — not having a good home, but a good mother, father *dead* and mother could not command him, I counseled the judge for the binding of him out until he was twenty-one years of age, for which he issued the order, and with the assistance of the judge of probate, we bound him to his uncle, which gives good satisfaction, and the result, the saving of a great expense and producing a better feeling and influence upon both children and parents. I consider the law based upon goodness, and the result of goodness will be shown in the rising generation, as well as a great saving.

From your most obedient servant,

INAUGURAL MESSAGE  
OF  
CHARLES M. CROSWELL,

GOVERNOR OF THE STATE OF MICHIGAN

TO THE  
LEGISLATURE, AT ITS 29TH REGULAR SESSION,  
JANUARY 5TH, 1877.



BY AUTHORITY.

LANSING:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1877.





# GOVERNOR'S INAUGURAL MESSAGE.

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GENTLEMEN OF THE SENATE AND THE HOUSE OF REPRESENTATIVES:

The population and wealth of Michigan place her in the front rank of the States of the American Union. With great natural resources developed by enterprise and culture, with the necessities of life abundant, and its luxuries easily attainable, with a government emanating from the people and resting upon their confidence for support, with learning generally diffused, industry fostered, and religion neither fettered nor endowed, with the largest liberty for all consistent with security for person and property, the State teems with intellectual and business activity, and steadily advances in all the elements that constitute the highest civilization.

Representing such a commonwealth you have come from your homes and your occupations at the advent of the year, to frame new laws and modify old ones, to meet such changes as time and the public welfare may seem to require. I welcome you to the Capitol and am confident that with fidelity and faithfulness you will give your best energies to the proper accomplishment of the important work devolved upon you.

At such a time it seems fitting and proper that we should make devout acknowledgment of our gratitude to Almighty God for the growth and prosperity of the State, the health and peace of the people, and the blessings both public and private which have been so freely vouchsafed to us.

## FINANCES.

The public debt of the State is comparatively light, and provision is made through the sinking fund for its extinguishment even faster than it falls due. Within the past two years the debt has been reduced one hundred and seventy-eight thousand dollars, and repeated efforts have been made to purchase and retire more of the outstanding bonds. The attempt, however, has been unsuccessful, the holders preferring not to part with the securities even at a premium. This fact demonstrates the high credit which the State maintains at home and abroad. It also proves the wisdom of a well constituted sinking fund—gathering steadily, and without pressure means for the complete payment of the State debt.

In this connection I desire to call your attention to the fact that by act of the Legislature of 1875 \$466,828.40 was transferred from the Sinking Fund to the General Fund, and in consequence no taxation for the current expenses of the State government was levied for the years 1875-6. As the amount thus withdrawn from the Sinking Fund is nearly exhausted, and as no further mon-

eys can be diverted from that fund at the present time without a plain violation of the Constitution, that instrument expressly applying the moneys now in such fund to the payment of the principal and interest of the State debt until the extinguishment thereof, it will be incumbent on you to make provision by taxation for the general expenses of the State government. I allude to this also that you may understand that the reduction of taxation for two years past was simply temporary and for the purpose of absorbing a surplus of unappropriated moneys that had accumulated in the Sinking Fund from legislation and not from constitutional requirement. You will also observe that the receipts of the Treasury for the same time from sources other than taxes have been sensibly diminished. This is occasioned by a large falling off in the sales of public lands and to a considerable reduction made by the Legislature of two years ago in the specific tax imposed upon foreign insurance companies doing business in this State, as well as to the stringency of the times and to other causes.

With this diminution in revenue and the necessary return to direct taxation for general purposes, it is plain that you should exercise a strict economy in appropriations and avoid all extravagant and excessive expenditures of the public money. Original schemes of any nature involving large outlays should be avoided and the State, without narrowness or parsimony, should exemplify in every department such prudence as the circumstances of the times seem to demand.

I am advised that a large balance now remains in the state treasury to the credit of certain special appropriations heretofore made from time to time by the legislature for various objects. Some of these appropriations were made several years ago, and the money now on hand is a remainder left after the object of the appropriation had been accomplished and paid for. As the law now stands this money cannot be drawn from the treasury, not even for the object for which it was designed, without some legislation for that purpose. I therefore recommend the passage of an act transferring this money where it may be made available.

I also suggest for your consideration the propriety of enacting a law fixing a time when appropriations of this character, or any part thereof, if not drawn, shall by due course of law be transferred to the fund from whence they came.

#### ASSESSMENTS AND TAXATION.

The constitution prescribes a uniform rate of assessment and taxation on property at its cash value. This applies to all property except such as pays a specific tax or is exempted from taxation by law. The design of this provision is clear and plain. It means that taxation shall rest upon property equally, and that all shall bear its fair and just proportion of the expense of carrying on the government. The theory is correct, but the practice does not conform to it. The inequality of assessments is a common complaint. Lands adjoining each other of about the same value, but situated in different counties, often are listed for taxation on the assessment rolls at rates not at all similar. There is no pretence that any property is assessed as the constitution requires at its cash value. Go where you please about the State and you are informed that assessors assess property for taxation at only about one-quarter or one-third of its money value. I am advised that in some localities where real estate has doubled and thribbled the assessments from year to year, instead of corresponding with the enhanced price, have actually been reduced and the property rated for assess-

## GOVERNOR'S INAUGURAL MESSAGE.

ment at a less sum than it was previous to its rise. Personal property is easily concealed and the most of it escapes taxation. It is estimated that not one-tenth of this kind of property pays any taxes whatever. In addition to this, our system of specific taxes has the effect to virtually release large property interests from nearly one-half of the amount they should pay, while exemptions by law wholly release other classes of property from bearing any part of the public burthen whatever. The result of it all is that property amounting to millions of dollars is partly or wholly relieved from taxation, and thus a great discrimination is made against that class of employments and industries whose effects are visible and taxable and they in consequence pay very much more than their fair proportion of the public dues. The rule of justice and the fundamental law are both set aside and taxation is distributed most unequally and unfairly. I am conscious that it is quite impossible to devise any system that will fully equalize the weight of this burden; I am also sensible that we should carefully guard against injudicious proceedings tending to drive capital from the State, but certainly some measures should be immediately inaugurated to better enforce the provisions of the constitution and to correct this growing inequality.

### TAX SALES AND TAX DEEDS.

I am also of the opinion that our laws for the sale of lands delinquent for taxes might, in many respects, be simplified and improved. Now, if for any cause, non-resident land is returned as delinquent for even a single tax, no matter how small it may be, the State within one year advertises and sells the land, and at the expiration of another year, if payment of the tax is not made, issues a deed of the premises which purports to convey the title absolutely to the purchaser. Thousands of these tax deeds are made every year, and by far the larger proportion of them when tested in the courts are set aside and declared void. They make uncertain titles, breed litigation, and often lead to expensive and vexatious suits. I submit to you whether some plan cannot be devised to remedy this system of flooding the State with uncertain deeds of this character. A lien upon such lands in favor of the purchaser for the amount of the tax with a large rate of interest, with power through the courts to enforce the lien by a sale of the premises after a lapse of such a time as would render it probable that the failure to pay was not the consequence of mere inadvertence or other like cause, it seems to me, would be much more just to all parties and save much of the work and expense incident to our present system.

### CONVEYANCES AND THE RECORD THEREOF.

Your attention is also requested to the laws regarding the conveyance of lands and the record of conveyances. No subject is more important: the man of large means is often concerned to the extent of all he possesses and the laboring man may have his little all invested in his home, the security of which depends upon the protection these laws give him. That they are defective and afford great facilities for frauds is well known and that serious frauds are often committed by means of them is notorious. The acknowledgment of deeds is quite too much a matter of form, and false personations take place before officers, who certify to the acknowledgments of parties they do not know. These deeds go upon record, and the record becomes primary evidence of conveyance, proving both the identity of the grantor and the official character of the officer. I suggest whether an original might not be filed in the recording office and be

made a record of itself, as this would afford the means of detecting forgeries. If this were done perhaps conveyances should be required to be executed in duplicate. In the same connection I suggest that the propriety of a legislative form for a conveyance, which should be short, and the effect of which as a warranty or otherwise should be determined by law, might be considered. If our deeds were short and uniform, not only would the expense of conveyances and record be reduced, but I am confident our records would be in much better and more reliable shape than they now are. And I desire to have you consider carefully whether the record ought to be primary evidence at all. It is not such in some states, but is evidence only when the failure to produce the original is satisfactorily explained. Under our system, if there is anything wrong or suspicious in a man's conveyance he is interested in not producing it, but may bring forward the record, in which the suspicious facts do not appear.

#### SPECIAL COMMISSION.

I am aware that modifications of much importance, and of a radical nature, affecting laws for the assessment and collection of taxes, and laws for the execution and registration of conveyances ought to be made with great care, and only after much thoughtful investigation. Bearing in mind the time limited by custom for a session of the Legislature and the pressure of business necessarily incident to it, it seems to me doubtful whether you can give these subjects, during your session, that careful investigation that their importance seems to demand. I therefore suggest that they be referred to a special commission consisting of three men of ability and experience to carefully put in form and submit such amendments and changes as may seem desirable and wise, for the action of the Legislature hereafter.

#### STATE CAPITOL.

Our State Capitol is progressing towards completion, and will in all probability be ready for occupation before the next regular session of the legislature. Your attention has already been called to the necessity of making provision for fitting and furnishing the building. I venture the further suggestion, that as soon as may be, steps be taken to have the grounds on which the building is situated tastefully laid out and ornamented with trees, shrubs and flowers. With a little care and without great expense these grounds, which will from time to time be visited by a considerable part of the population of the state, may be made attractive and pleasant to a most desirable degree. It further seems to me that through the agency of the Agricultural College, a most valuable and delightful botanical garden might be established and maintained on the capitol grounds.

#### JUDICIAL CIRCUITS.

The judicial circuits of the state ought at an early day to be reorganized with a better regard to population and territory, and thus secure a more equal division in the labor of the circuit judges. At present the work in some circuits is hard and much greater than should be imposed upon a single judge, while in others it is light and really less than it should be. The failure of the people of the state at the recent election to vote an increased compensation to the judges, is perhaps in a measure due to a feeling that some of the circuits are much smaller than they really ought to be.

## CONSTITUTIONAL AMENDMENT.

One of the amendments to the Constitution, adopted by the popular vote at the recent general election, authorizes the Legislature hereafter to submit any proposed amendments to that instrument to the people, to be voted upon at the spring election. This change will give opportunity for an expression of the popular will in regard to a proposed amendment while it is yet fresh from the discussion and action of the Legislature. It will also, I apprehend, conduce to a better understanding than heretofore, of the merits of the proposition to be voted on. Such amendments, submitted at a general election, are apt to be lost sight of in the heat of partisan strife.

## COMMON SCHOOLS.

It has been the cherished policy of this State to furnish facilities for the education of every child within its boundaries. The framers of the constitution provided for a system of free schools, and their descendants have developed that policy until now ample opportunity for a free education is afforded to all who may desire to avail themselves of its benefits, not only in the common branches of learning, but also in the higher grades of finished and classical culture. With 6,000 common schools open an average of seven months per year, maintained at a cost of three and one-half millions of dollars, and 350,000 children in regular attendance, every citizen must feel that upon the influence of these schools rests in a great measure the future of the State. Whatever shall add to their efficiency shall have my hearty approval.

## STATE UNIVERSITY.

The State University is a source of just pride to our people. It has obtained a foremost rank among the higher educational institutions of the country, and students congregate within its walls from all parts of our land and from foreign countries. It is progressive, and the standard of its excellence keeps pace with the highest demands of culture. I believe its efforts to promote good scholarship and profound learning will be heartily seconded by you.

## NORMAL SCHOOL.

I may add that the Normal School, at Ypsilanti, with its able and experienced instructors, annually trains a large number of persons in the art of teaching, and thus greatly contributes to a higher and better standard of education.

## SCHOOL OF MECHANIC ARTS.

It seems to me desirable that the scope of the University, or some other of our educational institutions, should be enlarged so as to embrace a department for practical instruction in branches of learning connected with the mechanic arts. Skilled labor is one great want of the country. It readily commands work at good prices. It is said that the improved labor resulting from schools of this character established in France enabled that country to carry easily the heavy weight of taxation imposed upon it by reason of the Franco-Prussian war. We have resources which need scientific and skillful artisans for their development, and they ought to have thorough training to prepare them for this work. We fit men for the practice of law and of medicine, and why should we not fit them for the practice of those great industries so important to our prosperity and wealth. "Such instruction will make our nation richer by making our

artisans more tasteful and skillful, and by developing the latent talent of the industrial classes. Without this cultivation no people can aspire to become a first-class manufacturing nation, nor will they be able to compete successfully with the products of skilled industry in the great markets of the world. Mechanics are the sinews of our commonwealth, and deserve the highest consideration of educators." While I would in no sense disparage classical or professional studies, I would not omit to cultivate that genius which enriches and beautifies our homes, which gives us mills and machinery and all those appliances of science and art so efficient in ministering to the wants of man.

#### AGRICULTURAL COLLEGE AND AGRICULTURE.

I rejoice that the Agricultural College is steadily advancing, and has become more than ever thoroughly identified with that important interest for whose benefit it was created. Agriculture is our principal industry, and whatever tends to promote it is of advantage and value. It is gratifying to observe a marked improvement in the interest taken in farming. The organization of agricultural clubs and societies has awakened discussion and quickened inquiry into the best methods of pursuing this laudable occupation. The result is improved culture and drainage, a greater variety of stock, the more frequent use of labor-saving machines, and better farms and farm-houses, with a growing tendency to give just prominence and more influence to a pursuit which preceded all others, and is as honorable and useful as any which man can follow.

#### STATE PUBLIC SCHOOL.

The State Public School, with its 255 "waifs," nearly all of whom were taken from the corrupting influence of poor-house associations, is a public charity peculiar to Michigan. No one can compare the condition of these children in the healthy atmosphere of this school with their former condition in the poor-houses without realizing the excellence and worth of this noble charity. To secure and maintain the success of this institution, the declared object of its creation should be constantly borne in mind, to wit: to provide for such children only temporary homes until homes can be procured for them in families. No training that institutional life can afford, however good, is so well adapted to a child as a home in a respectable family. Besides, these children as soon as prepared for homes ought to give place in the institution to others. We have still in the poor-houses of the State 650 children growing up amid indolent and depraved paupers, under circumstances well calculated to fit them for criminals or permanent dependents. These children should be promptly removed from such surroundings. So deeply were the authorities of the State of New York impressed with the importance of this subject that recently they prohibited by law the sending of children to the poor-houses of that State, and required county officials to place all over two years of age in families or private asylums. Provision through the agents of the State Board for the Supervision of Charitable Institutions, or through an agency expressly created for the purpose, ought to be made to immediately secure the putting out of such children as now remain in our poor-houses, in families, or private asylums. This policy seems to me far preferable to any one looking toward the multiplication of State institutions for their care.

## PRISONS.

The State Prison is crowded, having within its walls a greater number of convicts than ever before. Some relief may be afforded by the transfer of a portion of the inmates to the State House of Correction at Ionia, now nearly ready for occupancy. It must, however, be borne in mind that the State has a number of convicts at the Detroit House of Correction who are likely to be transferred to the new State House of Correction as soon as it is completed. Thus the probabilities are that both the State Prison and the State House of Correction will be filled to the limit of their fair, working capacity.

The new prison was designed to be what its name implies, a *house of correction* where criminals not badly depraved, who have committed crime under circumstances of great temptation or sudden passion,—more particularly young men convicted of a first offense might be withdrawn from the association of old offenders and hardened criminals, and placed under a discipline designed to accomplish their reformation. I am aware that no system has been devised through which we can hope to restore even the most of our criminals to lives of honor and usefulness. Still, I am of the impression that with proper treatment a fair proportion may be permanently reclaimed if surrounded with proper motives and incentives. The inculcation of habits of industry, moral and religious training, schooling and books are elements in the accomplishment of this work. The importance of proper efforts to reform convicts is shown in the fact that the average duration of imprisonment is only about  $3\frac{1}{2}$  years. The great body of them soon return to the community from whence they came, if not reformed, to repeat their crimes and renew their depredations on the public. I trust that in the organization of the new prison its special design may be borne in mind, and I suggest that the several Boards having charge of the State Prison, the State House of Correction, and the Reform School, be authorized to meet together, at times to be designated by law, and jointly determine upon such general arrangement for the government of the prisons and the transfer of prisoners from one to the other as to them may seem expedient and wise, or if thought best, these Boards might be consolidated into one small Board having control of all the prisons. Through this agency defects of administration may be corrected, criminals classified and their treatment made to accord more fully with the requirements of justice and enlightened humanity.

## CRIME AND CRIMINAL LAWS.

I doubt very much whether the rapid accumulation of convicts in the State Prison is due wholly as is generally supposed to a corresponding growth of crime in our midst. On examination I apprehend it will be found in some degree attributable to the character and administration of the criminal law. A great majority of the convicts are in the prison for larceny, and most of them for stealing sums of but little more than \$25. Others are there for offenses against property where the value was even less than the sum I have stated. As an instance, I am told that a man is serving a term of years in the prison whose only offense was forging an order for \$2. If he had stolen that sum, the moral guilt would have been just as great, but the punishment of a milder and different character. I am also informed that a person recently served a term in State Prison for the larceny from a dwelling-house of an article worth less than a dollar, the gist of the crime under the law consisting not so much in what was taken as in the place from which it was taken. I submit for your



serious consideration whether in some cases the law does not permit the punishment of the State Prison for offenses too trivial in their nature, and whether some of the distinctions on which important differences in punishment are made to turn are not altogether too finely drawn for such serious consequences. The apparent injustice of sentences of this kind is made the ground-work for burdening the Executive of the State with applications for clemency. It would seem as though an investigation of this subject might lead to an improvement in the law, remedying in some measure these finely drawn distinctions in crime, and perhaps, result in substituting a larger sum than the law now prescribes as the distinction between grand and petit larceny.

#### REFORM SCHOOL.

Nothing is more significant than the improved condition of the Reform school. Not long since it was claimed that the boys could not be kept in this establishment without enclosing it with a massive prison wall, and a large appropriation was asked for that purpose. Now bars and bolts are removed, even the "high board fence" that surrounded the building has disappeared, yet discipline is much better and escapes are less frequent. The boys are held by rules of honor and laws of love, and the results are of a most gratifying character.

#### HUMANE INSTITUTIONS.

While mindful of its duty in the enactment of laws for the regulation of society, the encouragement of learning, and the prevention of crime, the State has not forgotten to tenderly care for her unfortunate children. Its wise beneficence in this respect is exemplified in the admirable establishment for the treatment of the insane at Kalamazoo, and in provision soon to be made by the erection of the new asylum at Pontiac for ministering in an appropriate manner to all within its bounds thus sadly afflicted. A like careful regard is also shown in the liberal provision for the education of the mutes and the blind, through the instrumentality of the excellent establishment at Flint.

I commend, without hesitation, these humane institutions to your confidence and to your fostering care.

#### ELECTIONS.

Under our system of government, fair and untrammelled suffrage is of vital importance. The whole direction of public affairs, the authority to make or unmake laws, the interests of persons and of property, the very existence of our free institutions, all hinge upon the freedom of the elector and the purity of the ballot box. It is through the ballot that the sovereign will of the people is expressed, and every possible safeguard should be thrown around it to prevent the use of corrupting influences or the casting of illegal votes. In the heat and passion of great political excitement, in the ambition for power and place, the inducement to secure success even by chicanery and fraud is great, and cannot be too strongly guarded against.

More stringent measures should be adopted to prevent the bribing of electors and the corrupt use of money as a means for buying or influencing votes. The procuring of illegal votes, either by solicitation or intimidation, ought to be visited with severe punishment, and more vigorous and effective laws should be enacted to prevent the practice, now too frequent, of betting large sums on the result of an election. It is well to remember that in former periods wherever such corrupting influences were permitted in a government of the people violence, an-

archy, and a destruction of free institutions followed. Our State election laws are in many respects defective and should receive your careful attention. In the registration of electors more time should intervene between the day of closing the registration and the day of election, so that opportunity may be had to ascertain the right to suffrage of any doubtful names appearing on the list. Election boards should be so organized and constituted as not to be composed exclusively of men of one political party; it is but fair and just that the opposite party have at least a representative on the board. Provision should also be made that persons who are candidates for office should not be canvassers of the votes given for or against themselves. They are interested parties who might be tempted for their own benefit into injustice and fraud. The law does not usually allow men to pronounce judgment in cases where they are directly concerned, and there should certainly be no exception in ascertaining and determining the result of hotly contested elections where rivalry is great and prejudice bitter. Places for the vending and sale of intoxicating liquors ought to be closed on the day of the election. Whatever diversity of views there may be in regard to prohibiting or restricting the liquor traffic generally, it seems to me that no one will question the propriety of making our elections as far as possible free from its baneful influence. It is a fact that intoxicating liquors are sold in the immediate vicinity of many of our voting places, and that men are to be seen about the polls exercising the highest prerogative known to freemen, partly or wholly intoxicated. These cases may not be numerous, yet the importance of our elections and the general good of the community seem to demand that the surroundings shall be such that the elector may exercise the most sober and deliberate judgment. Most assuredly everything that tends to deprave and corrupt the voter should be excluded from the vicinity of the polls.

#### LIQUOR LAWS.

At the recent general election, the provision of the constitution prohibiting the legislature from authorizing the grant of license for the sale of ardent spirits or other intoxicating liquors, by a vote of the people, was stricken out, and full power is now vested in the Legislature to license, restrict, or prohibit this traffic, in such manner as it may deem expedient and wise.

The laws now in force upon this subject were enacted by your immediate predecessors, and have been in operation but a short time. In fact, hardly a sufficient time has elapsed since their validity was affirmed by the Supreme Court, to give them a fair trial. The sale of intoxicating liquors as a beverage, is an evil of great magnitude, producing a large amount of wretchedness, pauperism, and crime, and it should be kept under such guards and restrictions as will most effectually prevent its bad results. I do not believe that a license law would be any improvement on the present taxing system, nor do I believe that the people of the State, by their recent vote, intended that the one should be abandoned for the other. I suggest therefore, that such defects as may have been found in the workings of the existing law, be remedied by amendment and that it remain in force, to the end that its power to limit and lessen the evils of intemperance may be more fully and fairly tested.

#### LEGISLATION.

A number of years experience as a member of the legislature, satisfies me that too often important measures are postponed until a late period in the session, and then crowded to a passage with undue haste. In this way crude, imperfect,

and sometimes dangerous legislation takes place. I therefore urge that you require your committees who visit the state institutions, to investigate them thoroughly and at an early day, to the end that all the important measures of the session may be prepared and considered with as little delay as may be consistent with a deliberate and proper understanding thereof.

There is also a tendency to legislate too much. Stability in our laws is desirable, and changes should not be made without good and sufficient cause. It is sometimes "better to hear the ills we have than to fly to those we know not of."

#### RECOMMENDATIONS OF RETIRING GOVERNOR.

I have thus briefly called your attention to the general policy which seems to me wise in the conduct of State affairs, abstaining, except in a few special cases to go beyond a mere outline. My predecessor who has so acceptably and usefully for two terms occupied the chair of State, has given in detail the recommendations which his experience has commended to his judgment. His attention to State affairs has been so unremitting, he has brought to them so mature a judgment and so earnest a purpose to subserve the general interests of the State, while at the same time recognizing the common interests of humanity, especially as they were involved in our Penal and Charitable Institutions, that I shall not venture to go over, one by one, his careful recommendations, but submit them all to your deliberate judgment as the recommendations of one whose thoughtful, careful, and unselfish consideration of the interests of the State entitles him to speak with an authority beyond that which is conferred by the official position. If, on reflection, we should find ourselves in any particular differing from him in judgment, I am confident we shall find his general conclusions wise and prudent, and shall do well to keep them in view in all our deliberations.

#### CONCLUSION.

And now, as we enter upon the administration of the duties which the people of the State have enjoined upon us, let us remember that the importance of the work demands our best services. We are, for a brief period, at the head of a popular government, whose welfare rests largely upon the fidelity of its public servants. With keen vigilance thoroughly investigate for yourselves every subject of legislation. Insist upon honesty and economy everywhere in the State service. Avoid the creation of unnecessary offices, and the lavish expenditure of money. Enact wholesome laws to develop the resources of the State and build up its institutions, and you will have discharged your duties in a manner worthy of remembrance. I shall be happy to coöperate with you in all legislation which shall serve to accomplish these ends.

CHARLES M. CROSWELL.

EXECUTIVE OFFICE, }  
*Lansing, January 5, 1877.* }

# PARDONS GRANTED

DURING THE TWO YEARS ENDING DEC. 31, 1876,

BY

# JOHN J. BAGLEY,

GOVERNOR OF THE STATE OF MICHIGAN.



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BY AUTHORITY.

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LANSING:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS. .  
1877.



# PARDONS

GRANTED BY GOV. JOHN J. BAGLEY, FOR THE YEARS 1875-6.

STATE OF MICHIGAN, }  
EXECUTIVE OFFICE, }  
LANSING, January 1st, 1877. }

*To the Senate and House of Representatives:*

In compliance with the Constitution I transmit herewith information of each case of pardon or commutation granted during the years 1875 and 1876, with the reasons therefor:

1. David Thurston. Convicted in Genesee Circuit, in March, 1859, of an attempt to poison his wife, and sentenced to the State Prison twenty-five years. Pardoned February 6th, 1875, on account of his long confinement and uniform good conduct while in prison. He had charge of the prison hospital for twelve years, and was an old worn out man.

2. Frank Stone. Pardoned February 18, 1875, on statement of the agent and physician of the prison that he could live only a short time longer in confinement. He was sentenced from Ottawa Circuit in May 1873, five years for burglary.

3. James Agen. Pardoned March 11, 1875, on statement of prison authorities that he could live a few days only. He died on the 17th March, 1875. Investigation of this case convinced me I ought to have released him before on the ground of his innocence of the crime of which he was convicted. Agen was sentenced December 30, 1870, from Recorder's Court, Detroit, for life for rape.

4. Geo. H. Robinson. Pardoned March 11th, 1875, for same reason as No. 3. Sent from Recorder's Court in May, 1871, for five years. Crime, robbery.

5. Adolph Peterson was pardoned April 2d, 1875, because, on investigation, I became satisfied of his innocence. He was sentenced in November, 1873, to the prison for three years for larceny.

6. John D. Leonard. Pardoned April 2, 1875, on account of his good conduct while in confinement and the near expiration of his sentence. He was convicted in Recorder's Court Detroit, March 29th, 1871, of breaking and entering a factory in the night time with intent to commit larceny, and sentenced to the prison for five years.

7. Dennis Donovan. Pardoned April 19, 1875, on petition signed by the judge who sentenced him, and other prominent citizens of Detroit. Pardon was granted on condition that he forever abstain from the use of intoxicating

liquors. He was convicted in the Recorder's Court, Detroit, July 26th, 1872, of robbery, and sentenced for seven years.

8. George E. Miller was pardoned April 24, 1875, upon the petition of the judge who sentenced, the prosecuting attorney, and other prominent citizens of the county, who expressed grave doubts of his guilt. He was convicted in St. Clair Circuit, February, 1870, of the charge of carnally knowing and abusing a young female child, and sentenced for twenty years.

9. James Reid. Pardoned May 27, 1875, because he was very low with consumption and could not live long. Since dead. He was sentenced from Ing-ham Circuit, February 11, 1874, three years for burglary.

10. Charles Smith was sentenced from Macomb Circuit, in April, 1860, for life for burglary with intent to kill. Pardoned July 3, 1875, on the earnest recommendation of the judge who sentenced, and prosecuting attorney. Officers of the prison earnestly solicited it. He was an old man, and his conduct while in prison had been unexceptionally good. The judge said if the law at the time of the trial had been as it now is he would not have sentenced him for life. Pardon was made conditional that he forever abstain from the use of intoxicating liquors.

11. Edward Hutchinson. Pardoned July 14, 1875, because he was very low with consumption, the prison physician stating that if he remained till his time was out he would not be able to be removed. Time would have expired in less than a month. Hutchinson was sentenced from Barry Circuit, in August, 1872, to four years for burglary and larceny. Has since died.

12. George Chase. Pardoned July 14, 1875, because the prison physician stated that he was very low with consumption, and could not possibly live his time out. His parents took him to their home in Pennsylvania, where he has since died. He was sent from Saginaw Circuit in November, 1873, for two and a half years for larceny.

13. Charles Wells. Pardoned August 14th, 1875, at the urgent request of the officers of the prison. He had been a very serviceable man in prison and had but a few days to remain. Sent from Kalamazoo Circuit, March 8th, 1873, for three years for forgery.

14. Chester Waldron. Pardoned August 17th, 1875, on the statement of the prison physician that he was very low and could live but a few days. Since dead. Sent from Lenawee Circuit, in November, 1872, for five years for rape.

15. Harvey Clemmons. Pardoned at the same date as No. 14, and for the same reason. Sentenced to four years, from Oakland Circuit, December 29th, 1874, for larceny. Has since died.

16. Jacob Nestor alias George Lawrence. Pardoned August 30th, 1875, on recommendation of Philo Parsons, L. P. Knight and others, and on account of his good record as a soldier, his good behavior while in prison, and assurances that his friends in Indiana would take him home and make a good citizen of him. Conditioned that he forever abstain from the use of intoxicating liquors, and that he go at once to his brother's home in Indiana and does not return to this State. He was sent from the Recorder's Court, Detroit, in March, 1867, for a period of thirteen years, for burglary and larceny.

17. Berkley G. Bigler. Pardoned September 30th, 1875, on application of the warden and prison physician, who stated that since his confinement he had received a permanent injury, from effects of which he would probably not recover. He was convicted in the Oakland Circuit, December 9th, 1872, of arson, and sentenced for seven years.

18. Wm. J. McColgan. Pardoned October 30th, 1875, on statement of the warden and physician of the prison, that he was very low and could live but a short time. Since dead. Convicted in Branch Circuit November 22, 1873, of assault with intent to commit rape, and sentenced for four years.

19. Albert Jenzen. Pardoned November 6th, 1875, on the statement of the warden and physician that he would live but a short time. Sentenced from Mecosta Circuit, October 11, 1875, two and a half years, for larceny. He has since died.

20. Henry Jacobs. Pardoned November 18, 1875, on report of warden and physician, that he would live a few days only. Since dead. He was convicted in Saginaw Circuit, January 9, 1875, of larceny from the person, and sentenced for two years.

21. George Whittingham. Pardoned December 10, 1875, on statement of prison authorities that he was in such poor health that he would live but a little while. Conditioned that he forever abstain from the use of intoxicating liquors. Convicted in Marquette Circuit, August 15, 1873, of burglary and sentenced for five years.

22. Andrus Keator. Pardoned December 15, 1875, because he would probably live but a few days. Died before he could be moved from the prison. Convicted in Ingham Circuit, May 14th, 1875, of perjury and sentenced for seven years.

23. Joseph Rabideaux. Pardoned Dec. 25, 1875, on petition of sheriff Cicotte and others; long sentence, good conduct, and statement of the judge who sentenced him, that he had become convinced that the crime was manslaughter rather than murder. Conditioned that he forever abstain from the use of intoxicating liquors. He was convicted in Wayne Circuit, January, 1851, of murder, and received a life sentence.

24. Daniel McLean. Pardoned January 11, 1876, on statement of prison physician that he was very ill with consumption, and would probably live only a short time. Convicted in Saginaw Circuit, June 13, 1873, of robbery, and sentenced for 5 years.

25. Ibertson B. Proctor. Pardoned January 12, 1876, on the application of the judge who sentenced, prosecuting attorney, and other prominent citizens of Berrien county, because I become satisfied that he was used as the tool of others. He made full and complete restitution of the property. Proctor was convicted in the Berrien Circuit, June 17, 1874, of forgery, and sentenced for four and one-half years.

26. Thomas Riley. Pardoned January 28, 1876, on recommendation of the warden, and because he was very low with consumption. He was convicted in April, 1872, in Midland Circuit, of the crime of rape, and received a sentence of fifteen years.

27. Alanson White. Pardoned February 1, 1876, on the petition of circuit judge, prosecuting attorney, sheriff, and entire jury, and of J. A. Sweezy, N. Bailey, D. R. Cook, A. J. Bowne, H. A. Goodyear, N. S. Goodyear, and others, and near expiration of sentence. Condition—that he forever abstain from the use of intoxicating liquors. He was convicted in Barry Circuit, in 1871, of manslaughter, and sentenced for seven years.

28. Wilford Patrickson. Pardoned February 14th, 1876, on petition of all the county officers of Van Buren county, Judge Hawes, and recommendation of Judge Tennent, who sentenced him, who stated that he became satisfied the boy pled guilty to the crime of burglary when in fact it was simply larceny.



Sentenced from Van Buren Circuit, in October, 1875, for five years, for burglary. Pardon was made on condition that he forever abstain from the use of intoxicating liquors.

29. Edwin C. Paine. Pardoned March 6th, 1876, on application of judge and prosecuting attorney, who say that facts have, since the trial, come to their knowledge which convince them that he was not a principal in the crime, but led into it, and that the sentence was too severe. Made conditional that he forever abstain from the use of intoxicating liquors. Sentenced from Genesee Circuit, December 9th, 1873, for four years, for larceny.

30. Henry Sparks. Pardoned April 15th, 1876, on application of Geo. H. Durand, James L. Curry, and others, and statement of Judge Turner, who sentenced him, and of Sumner Howard, who was prosecuting attorney at the time, that they had become convinced that there are very grave doubts of his guilt, Other prominent citizens acquainted with the facts assure me that they are convinced of his innocence. Conditional that he forever abstain from the use of intoxicating liquors. Sparks was convicted of robbery and sentenced from Genesee Circuit, in November, 1867, for fifteen years.

31. George LaFayette. Pardoned May 20th, 1876. Recommended by prison officers, Lester A. Tabor, and other citizens. From my own investigation I became convinced that there are grave doubts of his guilt. Convicted in VanBuren Circuit, of rape, and sentenced for four years. Pardoned on condition that he forever abstain from the use of intoxicating liquors.

32. Frederick Runge. Pardoned May 26th, 1876. He is a young man; this was his first offense, and there seemed to be an opportunity to make him a good citizen. Conditioned that he forever abstain from the use of intoxicating liquors. He was sentenced from Recorder's Court, Detroit, February 3d, 1874, for breaking and entering a store in the night-time, with intent to commit larceny, for three years.

33. William Knight. Pardoned May 31st, 1876, on statement of prison authorities that he had the consumption, and would live a few days only. Convicted of burglary and larceny, and sentenced by Recorder of city of Detroit, September 19th, 1874, for ten years.

34. Thomas Flynton. Pardoned June 20th, 1876, on the earnest recommendation of the judge who sentenced, who states that he is fully satisfied from what he has learned since the trial, that the man was entirely innocent, but was induced to plead guilty. The complaining witness has since made a statement that her testimony on the trial was false, and that she was persuaded by her mother to swear falsely. Sentenced in January, 1869, by Wayne Circuit Court, to twelve years for manslaughter.

35. John Shorey. Pardoned July 4th, 1876, on petition of judge who sentenced him, prosecuting attorney, sheriff, jury, and many other prominent citizens of Washtenaw county. Conditioned that he forever abstain from the use of intoxicating liquors. He was convicted in Washtenaw county, of murder in the second degree, and sentenced for twenty years from January 24th, 1867.

36. John Bylesma. Pardoned September 13, 1876, because he had the quick consumption and could live but a few days—since dead. Convicted in Ingham Circuit, of burglary, October 29th, 1872, and sentenced for five years.

37. Albert B. Long. Pardoned November 16th, 1876, on the recommendation of the judge, prosecuting attorney, Judge Withey, Amos Rathbone, T. D. Gilbert, N. L. Avery, and many other good citizens of Kent county. It was his first offense,—committed while intoxicated. Conditional that he forever

abstain from the use of intoxicating liquors. Long was convicted in Kent Circuit, October 12th, 1875, of forgery, and sentenced for two and one-half years.

38. Peter Demoret was pardoned November 30th, 1876, at the request of the judge of the Recorder's Court, prosecuting attorney, Mayor Lewis, Alexander Chapaton, Geo. Kirby, Jerome Croul, and many others. The judge expressed doubt of any guilt constituting the crime. He was convicted in Recorder's Court, Detroit, of manslaughter, and sentenced December 4, 1875, for two years. The pardon was granted on the condition that he forever abstain from the use of intoxicating liquors.

39. George M. Hurst was pardoned December 12th, 1876, on the same condition as No. 38. In this case there was very great doubt of his guilt, indeed. He had never been arrested or suspected of crime before—had a very large and very poor family. The pardon was requested by the judge who sentenced, and by many other good citizens, Newton Forster, Franklin Wells, R. Barnard, C. H. Barny, J. H. Colam and others. Jury stood six to six for a long time. He was convicted September 1, 1876, in Van Buren Circuit, and sentenced to nine months for larceny.

40. Charles Morse. Pardoned December 20th, 1876, on the application of the prosecuting attorney, jury, and very many of the citizens of Ottawa county, and on the personal and earnest solicitation of the judge who sentenced him. Conditioned that he forever abstain from the use of intoxicating liquors. He was convicted of robbery and sentenced from Ottawa Circuit, December 1, 1871, for twenty years.

41. Moses Talbot. Pardoned December 29th, 1876. Sent from Berrien county, November 30th, 1867, for fifteen years—crime, murder in second degree. Conditioned that he forever abstain from the use of intoxicating liquor, and that he go at once to his father's house. Granted at the request of Judge Coolidge, John Morris, V. P. Collier, W. S. Wilcox, Levi Sparks, and many others. Grave doubts exist in my own mind as to whether he was guilty of any degree of murder.

42. Gustave Christ. Pardoned December 30th, 1876—conditioned that he forever abstain from the use of intoxicating liquors, beer and wine—at the earnest request of Judge Withey, Judge Hoyt, Judge Holmes, Amos Rathbone, A. B. Turner, John W. Champlin, I. E. Messmore, Wm. T. Powers, John C. Fitzgerald, T. J. O'Brien, W. D. Roberts, J. H. Standish, Julius Houseman, C. C. Comstock, W. S. Gunn, S. S. Bailey, Isaac Haynes, James Blair, E. S. Pierce, J. W. Stone, P. R. L. Peirce, M. V. Aldrich, L. H. Randall, A. B. Watson, E. G. D. Holden, Eben Smith, M. S. Crosby, C. W. Watkins, and other prominent citizens of Kent county. Many of them express their belief in his entire innocence, and all others that there are very great doubts of his guilt. Eleven of the jury join in the request for his pardon. He was sentenced January 14, 1876, from Kent Circuit, to four years for murder in the second degree. One of the principal witnesses for the prosecution is now serving a sentence in the State Prison for perjury.

The foregoing named were pardoned from the State Prison.

The following were sentenced to confinement in the Detroit House of Correction:

1. Otto Schornberg. Pardoned January 17th, 1875, on application of the magistrate who sentenced him, who asked his pardon on the ground of the destitute condition of his family. It was his first offense. Convicted in justice

court, Wayne county, December 4th, 1874, of petty larceny, and sentenced for ninety days.

2. Edgar Heath. Pardoned April 21, 1875, because he was of unsound mind, and not responsible for his acts. He was sentenced from justice court, Macomb county, February 18, 1875, one year for petty larceny.

3. George H. Grenville was sentenced by a justice of the peace of Adrian for one year, on default of finding sureties for the peace, January 16th, 1875, and pardoned April 23d, 1875, on condition that he forever abstain from the use of intoxicating liquors. His only offense was that of getting drunk. He had been a good soldier. His release was asked by the magistrate who sentenced him, and other good citizens of Adrian.

4. John Carson. Convicted January 25th, 1875, of being a vagrant and disorderly person, and sentenced by a justice of the peace of Marquette county, for a term of six months. I pardoned him May 25th, 1875, because he gave evidence of his intention to reform, and his brother promised to take him to his own home and keep him in employment, and endeavor to make a man of him. His time was nearly out.

5. Mary Fifield was pardoned on the application of Mrs. Ransom Gardner, and other citizens of Kalamazoo, and because a good home had been found for her. She was a young girl, and her time was nearly out. She was convicted in the Kalamazoo Circuit, September 29th, 1874, of bigamy, and sentenced for one year. Pardoned June 14th, 1875.

6. James Quigg. Pardoned August 12th, 1875, because of the petition of the magistrate, prosecutor, jury, and others. It was his first offense. Sentenced by justice of the peace of Wayne county, to sixty days, for assault, July 7th, 1875.

7. Kitty Murry. Pardoned September 11th, 1875, because of the condition of her family and that of her aged mother. She was sent from the police court, Detroit, July 20th, 1875, for five months, for disorderly conduct.

8. James Kelly was sentenced September 5th, 1875, for assault and battery, by B. F. Taylor, justice of the peace of Owosso, for ninety days, in default of \$50 fine. He was pardoned November 1st, 1875, on account of the destitute condition of his family,—his father was killed by the cars the day before. His release was asked by the justice, prosecuting attorney, and many other good citizens familiar with the facts. Pardon was made conditional that he forever abstain from the use of intoxicating liquors.

9. Gustave Kuster. Pardoned November 15th, 1875, on petition of magistrate who sentenced, and complaining witness. First offense. Convicted in justice court, Wyandotte, October 26th, 1875, of assault and battery, and sentenced for ninety days.

10. William Broughton. Pardoned November 20th, 1875, on application of Amos Rathbone, M. V. Aldrich, many other citizens of Grand Rapids, and the complaining witness. Convicted in police court, Grand Rapids, September 27th, 1875, of assault and battery, and sentenced for ninety days.

11. Charles Sutliff. Pardoned February 4, 1876, on petition of committing magistrate, prosecuting attorney, H. H. Ingersoll, A. J. Wixom, H. P. Cobb and others. Sutliff has a wife and three children dependent upon him. He was never under arrest before, and better be at home, at work for his family. Sentenced by justice of the peace, G. Yerkes, to ninety days, from December 31, 1875, for assault.

12. Charles Baylus. Pardoned April 5, 1876, on application of the prosecuting attorney, J. K. Boies, Jno. M. Osborn, and others. His offense was stealing nine boiled eggs, which he did while drunk. Made on condition that he forever abstain from the use of intoxicating liquors. He was convicted of larceny and sentenced by a justice of the peace of Adrian for ninety days, in default of fine.

13. Pitt Drake. Pardoned March 25, 1876. He committed the offense while drunk—is not a bad man. His sister took him to her home, out of the State, with the hope of being able to make him a good sober citizen. His release was asked for by the police justice, prosecuting attorney, C. K. Backus, and others. Sentenced by police justice of Detroit, for sixty days, for larceny, in default of fine.

14. John Ryan. Pardoned July 14, 1876, on petition of A. Krolick, and officers of the House of Correction. He was young, nineteen years of age, in ill-health, had only a month to stay, seemed very penitent, and I thought I would see what effect a pardon would have—hoping it might make him a better man. Convicted in Recorder's Court, Detroit, of larceny, and sentenced September 21, 1875, for one year.

15. Henry Smith. Pardoned August 1, 1876, on application of the magistrate before whom he was tried, prosecuting attorney, and complaining witness. It was his first offense. Conditioned that he forever abstain from the use of intoxicating liquors. Convicted of assault and battery, and sentenced by a justice of the peace of St. Clair county, June 15, 1876, for ninety days.

16. Theodore Cicott. Pardoned August 21st, 1876, on the petition of Alexander Chapoton and others. It was his first offense, and I hoped to help him keep his good resolutions. Conditioned that he forever abstain from the use of intoxicating liquors. Sent from police court, Detroit, for assault and battery, for ninety days from July 14th, 1876.

17. Joel Harmon. Pardoned September 14th, 1876. This was his first offense, to which he pled guilty. Pardon asked for by the judge, prosecuting attorney, G. W. Lawton, J. J. Woodman, K. W. Noyes, G. W. Longwell, and others; was a young man, not twenty-one, and the petitioners state was undoubtedly led into the crime by a more hardened offender. Convicted in Van Buren Circuit, November 2d, 1875, of larceny, and sentenced for one year.

I also commuted Margaret Robinson (alias Margaret McCarthy), convicted in Bay circuit, of murder in the second degree, and sentenced November 25, 1876, to the State Prison for 15 years, December 2, 1876, to imprisonment in Detroit House of Correction, for the term of 15 years from November, 1876.

JOHN J. BAGLEY.







ANNUAL REPORT  
OF THE  
STATE TREASURER  
OF THE  
STATE OF MICHIGAN,  
FOR THE YEAR 1876.



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BY AUTHORITY.

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LANSING:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1876.





# REPORT.

STATE OF MICHIGAN,  
STATE TREASURER'S OFFICE, }  
LANSING, Sept. 30, 1876.

To HON. JOHN J. BAGLEY, *Governor of the State of Michigan:*

SIR,—In compliance with the requirements of law, I have the honor to submit herewith the annual report of this department for the fiscal year ending this day.

The balance of cash in the Treasury, Sept. 30, 1875, was..... \$1,229,106 50  
The cash receipts for the year were..... 1,744,406 29

\$2,973,512 79

The cash payments for the year were..... 1,909,507 49

\$1,064,005 30

Balance Sept. 30, 1876.....

The transactions in Swamp Land Warrants were as follows:

Balance outstanding Sept. 30, 1875..... \$97,862 49  
Swamp Land Warrants issued..... 34,445 67

\$132,308 16

Amount Land Warrants paid..... 70,303 66

\$62,004 50

Balance outstanding.....

The demands on the Treasury now due, and those maturing on or before January 1, 1877, are as follows:

Past due Bonds and Coupons..... \$16,473 97  
Trust Deposits due on demand..... 3,403 33  
Semi-annual Interest due Nov. 1, 1876..... 12,495 00  
“ “ “ “ Jan'y 1, 1877..... 30,600 00  
Ag'l College “ “ “ 1, 1877..... 2,100 00  
University “ “ “ 1, 1877..... 7,800 00  
Appropriations—Geological Survey..... 15,427 00  
Agricultural College..... 2,670 50  
Public School..... 8,375 00

Appropriations—New Capitol .....	\$195,147 22
Normal School .....	10,929 27
Reform School .....	20,000 00
State Prison .....	7,000 00
Asylum for D., D., and B. ....	16,828 65
Asylum for Insane .....	3,800 00
New Asylum for Insane .....	95,975 20
Commission on Fisheries .....	7,906 01
State Board of Health .....	2,735 76
History of Campaigns .....	2,500 00
Centennial .....	1,162 51
State House of Correction .....	66,500 70
Pioneer Society .....	750 00
University .....	14,875 00
Corner Stone .....	2,478 69
Charitable, P., P., and Ref. Institutions .....	17,518 21
Soldiers' Aid .....	18,500 00
	<hr/>
	\$583,952 02

The following amounts have been received and are held in trust for purposes named:

Sinking Fund for the purchase of Bonds .....	\$415,407 47
Canal Fund for retiring Bonds and Expenses .....	54,611 54
Military Fund .....	27,111 78
Primary School Interest Fund .....	80,457 31
	<hr/>
	\$577,588 10

There has been received during the year \$15,551 33 from the Treasurer of the United States, for five per cent. of the proceeds of cash sales of Government lands lying within this State.

The total receipts from specific taxes were \$527,565 59. Of this amount \$20,041 93 was received for mining taxes from the Upper Peninsula; the remainder \$507,523 66 is an amount sufficient to pay the interest on the Trust Funds, and on the Bonded Debt of the State and leave \$210,912 76 to be credited to the Sinking Fund.

The balance in the Canal Fund, September 30th, 1875 was .....	\$59,088 77
Received from Superintendent .....	14,668 03
	<hr/>
	\$73,756 80

The payments have been:

Coupons .....	\$2,760 00
Expenses of Board .....	480 41
Salaries .....	1,625 00
Improvements .....	14,279 85
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	19,145 26

Leaving a balance September 30th, 1876, of .....	\$54,611 54
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## STATE TREASURER.

5

The balance in the Military Fund, September 30th, 1875, was ..	\$72,014 29
Transfer, Act 114 of 1875 .....	\$1,674 30
Transfer, Act of 130 of 1875 .....	2,035 79
	<hr/>
	3,710 09
	<hr/>
	\$75,724 38

The payments have been :

Quarter Master General's Estimates .....	\$42,379 24
Salaries .....	2,233 36
Soldiers' aid, Act 115, 1873 .....	4,000 00
	<hr/>
	48,612 60
	<hr/>
Leaving a balance of .....	\$27,111 78
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## STATE DEBT.

The bonded debt of the State has been reduced during the year by the purchase of unmatured bonds, to the amount of \$53,000 00. To accomplish this have by the direction of the Board of Fund Commissioners, in accordance with act No. 12, of 1875, paid premiums to the amount of \$2,040 11.

The following shows the kinds of bonds purchased and the time when they would have matured :

Renewal Loan Bonds, due July 1, 1878 .....	\$3,000 00
Two Million Loan Bonds, due July 1, 1878 .....	46,000 00
Two Million Loan Bonds, due January 1st, 1878 .....	3,000 00
War Bounty Loan Bonds, due May 1st, 1890 .....	1,000 00
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	\$53,000 00
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The total interest on the State Debt for the fiscal year just closed was .....	\$87,182 50
While the interest received during the same time was, upon surplus funds .....	44,328 75
Upon past due specific taxes .....	20,968 02
	<hr/>
	\$65,296 77
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Deducting this from the amount paid, there is a difference of \$21,885 78 that the State paid in interest more than it received, while the bonded debt of the State is as follows :

## STATE DEBT.

*Interest-Bearing Bonds.*

Sault Canal Bonds, 6's, due July 1, 1879 .....	\$46,000 00
Renewal Loan Bonds, 6's, due July 1, 1878 .....	101,000 00
Two-Million Loan Bonds, 6's, due January 1, 1878 .....	244,000 00
Two-Million Loan Bonds, 6's, due January 1, 1883 .....	629,000 00
War Bounty Loan Bonds, 7's, due May 1, 1890 .....	357,000 00
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Total .....	\$1,377,000 00

## ANNUAL REPORT OF THE

*Non-Interest-Bearing Debt.*

Adjusted Bonds, due January 1, 1863.....	\$3,000 00
\$21,000 00 Part-paid Five-Million Loan Bonds, adjustable at \$578 57 per \$1,000.....	12,149 97
	<u>\$15,149 97</u>
Total Bonded Debt.....	<u>\$1,392,149 97</u>

The cash in the Treasury set apart for the payment of the Bonded Debt is as follows:

Sinking Fund.....	\$415,407 47
Canal Fund.....	54,611 54
Balance from sale of Two-Million Loan Bonds to pay adjusted and Five-Million Loan Bonds.....	15,149 97
	<u>\$485,168 98</u>

Which leaves the total Bonded Debt of the State, less cash in the Treasury, applicable to its payment, \$906,980 99.

The Trust Debt of the State is composed of the following funds and amounts:

Primary School Fund.....	\$2,259,282 01
Five per cent Primary School Fund.....	299,676 59
University Fund.....	344,855 78
Agricultural College Fund.....	118,827 68
Normal School Fund.....	53,301 32
Railroad and other deposits.....	3,403 33
Total.....	<u>\$3,079,346 71</u>

The balance in the Sinking Fund is.....\$415,407 47

The credits to the fund during the year have been—

Surplus of Specific Taxes.....	\$211,422 76
War Expenses Refunded by U. S.....	11,340 55
Making the total credits.....	<u>\$222,763 31</u>

The charges against the fund were for:

Renewal Loan Bonds purchased.....	\$3,000 00
Ten Million Loan Bonds purchased.....	49,000 00
War Bounty Loan Bonds purchased.....	1,000 00
Premium paid on bonds.....	2,040 11
Making a total of.....	<u>\$55,040 11</u>

The transactions in this fund since its inception (see Act 122 of 1861) are as follows:

## STATE TREASURER.

7

1-16 mill tax 8 years,—1861 to 1868.....	\$111,511 06
1/4 " " 10 " —1862 to 1871.....	357,256 57
Excess of taxes for interest.....	1,658,436 70
War expenses refunded by U. S.....	278,168 95
Discount on bonds purchased.....	3,069 17
Trust Funds received from Feb. 1, 1863, to March 1, 1875.....	1,769,636 87
Transferred from Gen. Fund, J. R. No. 7, 1869.....	200,000 00
Total .....	<u>\$4,378,079 32</u>

*Contra.*

Temporary Loan Bonds.....	\$50,000 00
Renewal Loan Bonds.....	115,000 00
Two Million Loan Bonds.....	1,127,000 00
War Loan Bonds.....	1,249,400 00
War Bounty Loan Bonds.....	949,000 00
Premium on bonds.....	5,443 45
Transfer to Gen. Fund, J. R. No. 17, 1875.....	466,828 40
Balance .....	415,407 47
	<u>\$4,378,079 32</u>

During the past year there has been surrendered to the various townships on the written order of their respective boards, verified under seal by their County Clerks, Railroad Aid Bonds to the amount of \$177,666.40. Below I give a detailed list of those still remaining in this office:

## RAILROAD AID BONDS.

TOWNSHIP.	COUNTY.	RAILROAD.	AMOUNT.
Constantine.....	St. Joseph.....	Michigan Air Line.....	\$50,000 00
Columbia.....	Van Buren.....	Kalamazoo & South Haven.....	20,000 00
Bangor.....	Van Buren.....	Kalamazoo & South Haven.....	15,000 00
Bingham.....	Clinton.....	Lansing, St. Johns & Mackinac.....	40,000 00
Emerson.....	Gratiot.....	Lansing, St. Johns & Mackinac.....	10,000 00
Washington.....	Gratiot.....	Lansing, St. Johns & Mackinac.....	8,000 00
Coe.....	Isabella.....	Lansing, St. Johns & Mackinac.....	15,579 00
Chippewa.....	Isabella.....	Lansing, St. Johns & Mackinac.....	5,613 99
Lyons.....	Ionla.....	Jonesville, Marshall & Grand River.....	40,000 00
Bushnell.....	Montcalm.....	Jonesville, Marshall & Grand River.....	11,200 00
Oceana.....	Muskegon.....	Michigan Lake Shore.....	30,000 00
Bainbridge.....	Van Buren.....	Paw Paw Valley.....	15,000 00
Corunna.....	Shiawassee.....	East Saginaw & Ann Arbor.....	14,000 00
Spaulding.....	Saginaw.....	East Saginaw & Ann Arbor.....	19,500 00
Talmadge.....	Ottawa.....	Grand Rapids & Lake Shore.....	10,000 00
Lyon.....	Oakland.....	Toledo, Ypsilanti & Saginaw.....	15,000 00
Augusta.....	Washtenaw.....	Toledo, Ypsilanti & Saginaw.....	20,000 00
St. Clair.....	St. Clair.....	Michigan Air Line Extension.....	28,800 00
Spring Lake.....	Ottawa.....	Fruitport & Lake Shore.....	13,300 00
Total.....			<u>\$380,992 90</u>

## ANNUAL REPORT OF THE

## RECEIPTS FOR THE YEAR ENDING SEPT. 30, 1876.

Tax Histories and Statements.....	\$2,306 81	
State Tax Deeds.....	580 15	
State Tax Lands and Bids.....	73,539 49	
Redemptions.....	38,795 99	
Delinquent Taxes.....	214,783 52	
		<hr/>
		\$330,005 86
Primary School Principal.....	\$63,389 66	
"    "    Interest.....	45,595 33	
Swamp Land Principal.....	47,055 10	
"    "    Interest.....	3,392 48	
University Principal.....	3,902 79	
"    "    Interest.....	7,358 33	
Agricultural College Principal.....	5,939 30	
"    "    Interest.....	7,169 54	
Normal School Principal.....	1,149 68	
"    "    Interest.....	1,202 97	
Asylum Principal.....	626 96	
"    "    Interest.....	1,096 06	
State Building Principal.....	372 50	
"    "    Interest.....	280 36	
Salt Spring Interest.....	841 06	
Dewey Asset Lands.....	2,505 74	
		<hr/>
		191,877 86
Primary School Deposits.....	\$2,060 33	
"    "    Interest Deposits.....	169 42	
Swamp Land Deposits.....	107 50	
University Deposits.....	373 00	
"    "    Interest Deposits.....	3 88	
State Building Deposits.....	1,135 86	
"    "    Interest Deposits.....	68 56	
		<hr/>
		3,918 55
Escheat Lands.....	\$1,223 72	
"    "    Interest.....	21 00	
		<hr/>
		1,244 72
Taxes on Part-paid Lands.....		6,687 83
Counties—State Tax of 1875.....	\$308,562 31	
State Tax Sales.....	149,585 78	
General Account.....	52,587 06	
Taxes and Redemptions.....	52,112 17	
		<hr/>
		562,847 32
Specific Taxes—Railroad Companies.....	\$397,804 81	
Street Railway Companies.....	1,602 72	
Car Companies.....	5,030 03	
Fire Insurance Companies.....	67,394 81	
Life Insurance Companies.....	29,990 94	
Mining, Copper, and Iron Cos.....	20,041 93	
Mining, Coal Companies.....	157 63	
Telegraph Companies.....	2,324 19	

STATE TREASURER.

9

Specific Taxes—Express Companies.....	\$1,485 96	
Plank Road Companies.....	35 45	
River Improvement Companies.....	1,697 12	
		\$527,565 59
Interest—Surplus Funds.....	\$44,328 75	
Specific Taxes.....	20,889 66	
Penalties on Specific Taxes.....	78 36	
		65,296 77
Sales—Michigan Reports.....	\$5,896 75	
Compiled Laws.....	504 00	
Session Laws.....	153 50	
Territorial Laws.....	10 00	
Old Paper.....	3 65	
		6,567 90
Fees—Secretary of State.....	\$637 60	
Commissioner of Land Office.....	1,946 35	
Auditor General, filing plats.....	112 00	
Commissioners of Deeds.....	225 00	
Notaries Public.....	643 00	
		3,563 95
Brewed and Fermented Liquor Tax.....		400 00
Rents—Primary School Lots in Lansing.....	\$10 00	
State Building Lots in Lansing.....	150 00	
		160 00
Tolls—St. Mary's Falls Ship Canal.....		14,668 03
Peddlers' Licenses.....		336 00
Refunded—Immigration Commission.....	\$1,447 66	
Award Board State Auditors.....	1 10	
Incidental Expenses Legislature.....	21 84	
State Public School.....	300 00	
		1,770 60
Five Per Cent Sales of Land from U. S.....		15,551 33
Trespasses collected on State Lands.....		11,942 38
Grass on Capitol Square.....		1 50
Total.....		\$1,744,406 29

EXPENDITURES FOR THE YEAR ENDING SEPTEMBER 30, 1875.

Bonds—Renewal.....	\$3,000 00	
Two Million Loan.....	49,000 00	
War Bounty Loan.....	1,000 00	
		\$53,000 00
Coupons—Canal Bonds.....	\$2,760 00	
Renewal Bonds.....	5,940 00	
Two Million Loan Bonds.....	53,212 50	
War Bounty Loan Bonds.....	25,270 00	
		87,182 50
Premium on Bonds.....		2,040 11



Counties—Primary School Apportionment.....	\$223,969 00	
Taxes collected.....	283,690 88	
Asylums.....	10,675 62	
		\$518,335 50
Specific Tax transfers—University Interest.....	\$38,371 32	
Agricultural College Interest.....	18,817 89	
Normal School Interest....	17,000 00	
		74,169 21
Appropriations—University Aid.....	\$31,500 00	
University, Mich. ....	26,500 00	
Agricultural College.....	13,857 52	
Insane Asylum, Kalamazoo.....	33,550 00	
Insane Asylum, Pontiac.....	91,033 31	
D., D., and B. Asylum, Flint....	47,476 50	
State Capitol.....	225,342 36	
State Public School.....	44,450 00	
State Reform School.....	28,500 00	
State Prison.....	36,000 00	
State House of Correction.....	82,639 80	
State Board of Health.....	4,096 27	
State Library.....	2,000 00	
Board of Fish Commissioners....	6,963 31	
Board of Commissioners of Charitable, Penal, Pauper and Reformatory Institutions.....	1,839 66	
Geological Survey.....	6,573 00	
Centennial Exhibition.....	6,159 59	
Officers' salaries of Insane Asylum	8,850 00	
Soldiers' aid.....	4,000 00	
Care of juvenile offenders.....	474 45	
Conveying convicts to prison.....	4,525 42	
Apprehending escaped convicts....	273 00	
Pomological Exhibition.....	48 25	
Immigration Commission.....	2,000 00	
		708,652 44
Awards of Board of State Auditors—		
General.....	\$22,350 54	
Printing and Binding.....	48,892 52	
Paper and Stationery.....	24,019 94	
Swamp Land State Road office.....	731 16	
Michigan Reports.....	9,227 71	
Expense of Courts.....	257 79	
Expense of Suits.....	764 78	
Advertising Sales Forfeited Lands.....	350 60	
Advertising Sales Swamp Lands.....	91 00	
Expense of Sales.....	116 60	
Condemning Property for Public Use.....	11 00	
Trustees and Commissioners to Asylums, etc....	397 33	
Conveying Children to State Public School.....	908 06	

## STATE TREASURER.

11

State Public School.....	\$258 67	
St. Mary's Falls Ship Canal.....	480 41	
Collecting War Claim vs. U. S.....	2,883 60	
Expenses Swamp Land Board of Control.....	81 80	
	<hr/>	\$111,823 51
Salaries—General Fund.....	\$160,222 62	
Swamp Land Fund.....	2,200 00	
Canal Fund.....	1,625 00	
Military Fund.....	2,233 36	
	<hr/>	166,280 98
Military—Quartermaster General's Estimates.....		42,379 24
General Awards—Swamp Land Warrants.....	\$34,445 67	
Redemptions, taxes, etc.....	45,854 68	
Expenses—St. Mary's Falls Ship Canal.....	14,279 85	
Courts.....	1,089 14	
Suits.....	376 24	
State Reporter.....	161 18	
Sales.....	858 37	
Inspectors of State Prison.....	1,105 65	
Trustees to Asylums, etc.....	658 36	
Conducting Tax Sales.....	7,754 06	
Advertising " ".....	24,990 40	
Supervisors' Appraisals Forfeited Lands.....	722 50	
Collecting 5% Sales of United States.....	133 17	
Refunding sales of Lands, Principal.....	2,917 50	
" " " Interest.....	214 39	
" Sundry Deposits.....	7,171 63	
" Taxes on part-paid Lands.....	28 50	
" Notary Fee.....	2 00	
Teachers' Institutes.....	900 00	
Coroners' Fees.....	1,504 31	
Wolf Bounties.....	164 00	
Soldier's Bounty.....	250 00	
Expenses State Board of Equalization.....	42 40	
	<hr/>	145,624 00
Total.....		<hr/> <hr/> \$1,909,507 49

Very respectfully,

WM. B. McCREERY,  
State Treasurer.

*Treasurer of the State of Michigan in account with the State of Michigan.*

## DEBIT.

1876.		
Sept. 30.	To balance Sept. 30, 1875.....	\$1,220,106 50
	Receipts on account of—	
	General Fund.....	992,541 54
	Primary School Fund.....	63,389 66
	Primary School Interest Fund.....	55,088 76
	Swamp Land Fund.....	47,642 95
	Swamp Land Interest Fund.....	3,892 48
	University Fund.....	3,902 70
	University Interest Fund.....	7,358 83
	Agricultural College Fund.....	5,939 80
	Agricultural College Interest Fund.....	8,876 29
	Normal School Fund.....	1,149 68
	Normal School Interest Fund.....	1,202 97
	Asylum Fund.....	1,723 02
	State Building Fund.....	804 86
	Internal Improvement Fund.....	1,327 18
	St. Mary's Falls Ship Canal Fund.....	14,668 03
	Specific taxes.....	527,565 69
	Dewey Asset Lands.....	2,711 09
	Escheat Lands.....	1,223 72
	Sundry Deposits Account.....	3,918 65
		<u>\$2,973,512 79</u>

*Ledger Balances*

## DEBIT.

1876.		
Sept. 30.	Cash Account.....	\$1,084,005 30
	Internal Improvement Fund.....	2,405,595 00
	Sinking Fund.....	1,354,229 40
	Dewey Asset Lands.....	11,506 38
	Hazelton Asset Lands.....	10,611 12
	Suspense Account.....	2,305 38

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\$4,848,251 58

*Treasurer of the State of Michigan in account with the State of Michigan.*

## CREDIT.

1876.		
Sept. 30.	By paid Auditor General's warrants on account of—	
	General Fund.....	\$935,088 90
	Primary School Fund.....	2,440 00
	Primary School Interest Fund.....	224,769 86
	Swamp Land Fund.....	37,637 13
	Swamp Land Interest Fund.....	209 16
	University Interest Fund.....	38,397 84
	Agricultural College Fund.....	390 00
	Agricultural College Interest Fund.....	18,988 32
	Normal School Interest Fund.....	17,037 29
	Asylum Fund.....	172,081 60
	State Building Fund.....	225,344 62
	Internal Improvement Fund.....	133 17
	War Fund.....	28,520 00
	Sinking Fund.....	55,040 11
	St. Mary's Falls Ship Canal Fund.....	19,145 26
	Military Fund.....	44,612 60
	Soldiers' Aid Fund.....	4,000 00
	University Aid Fund.....	81,500 00
	Sundry Deposit Account.....	7,171 63
	Balance.....	1,064,006 80
		<u>\$2,973,512 79</u>

*Ledger Balances.*

## CREDIT.

1876.		
Sept. 30.	General Fund.....	\$928,265 09
	Primary School Fund.....	2,259,382 01
	Primary School Interest Fund.....	80,457 31
	Primary School Five Per Cent Fund.....	226,076 59
	Swamp Land Fund.....	196,110 73
	Swamp Land Interest Fund.....	134,757 76
	University Fund.....	344,855 78
	University Interest Fund.....	05
	Agricultural College Interest Fund.....	118,837 68
	Normal School Fund.....	53,301 32
	Normal School Interest Fund.....	14,201 15
	Asylum Fund.....	116,603 85
	State Building Fund.....	195,147 22
	War Fund.....	13,033 39
	St. Mary's Falls Ship Canal Fund.....	54,611 54
	Military Fund.....	27,111 78
	Treasury Notes.....	730 00
	University Aid Fund.....	7,875 00
	Sundry Deposits Account.....	3,403 33
		<u>\$4,848,251 58</u>

*General Fund.*

## DEBIT.

1876.			
Sept. 30.	To paid Coupons.....		\$59,152 50
	" Counties.....		294,386 50
	" Appropriations.....		277,652 00
	" Salaries.....		160,222 62
	" Awards Board of State Auditors.....		106,285 01
	" Redemptions—taxes.....		45,854 68
	" War claim expenses.....		2,883 60
	" Advertising tax sales.....		24,990 40
	" Conducting tax sales.....		7,754 06
	" Sundry expenses.....		5,927 53
	amount transferred to Normal School Int. Fund.....		17,300 00
	" " Asylum Fund.....		163,828 77
	" " State Building Fund.....		199,197 90
	" " University Aid Fund.....		31,500 00
	" " Military Fund.....		3,710 09
	" " Sinking Fund.....		11,850 55
	balance.....		928,265 09

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\$2,340,741 30
*Primary School Fund.*

## DEBIT.

1876.			
Sept. 30.	To refunded on lands.....		\$2,440 00
	balance.....		2,269,282 01

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\$2,261,722 01
*Primary School Interest Fund.*

## DEBIT.

1876.			
Sept. 30.	To paid Apportionments to Counties.....		\$223,969 00
	" Supervisors' Appraisals.....		485 72
	" Advertising Forfeited Land Sales.....		234 79
	" Excess of Interest.....		100 35
	" balance.....		80,457 31

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\$304,237 17

*General Fund.*

## CREDIT.

1876.			
Sept. 30.	By balance Sept. 30, 1875.....		\$1,269,685 83
	Cash for Taxes from Auditor General's office.....	380,006 96	
	" " " Land Office.....	6,687 83	
	" " Salt Spring Land Interest.....	841 06	
	" from Counties.....	562,847 82	
	" Interest on Surplus Funds.....	44,328 75	
	" " Specific Taxes.....	20,968 02	
	" Brewed and Fermented Liquor Tax.....	400 00	
	" Sales of Michigan Reports.....	5,896 75	
	" " Compiled Laws.....	504 00	
	" " Session Laws.....	153 50	
	" " Territorial Laws.....	10 00	
	" " Old Furniture.....	3 65	
	" Fees from Secretary State Office.....	637 60	
	" " " Commissioners of Deeds.....	225 00	
	" " " Land Office.....	1,946 35	
	" " " Auditor General's Office—Plats.....	113 00	
	" " " Notaries Public.....	643 00	
	" for Peddlers' Licenses.....	338 00	
	" Refunded by Immigration Commission.....	1,447 68	
	" " " Legislature.....	21 84	
	" " " State Public School.....	300 00	
	" " " Board of State Auditors.....	1 10	
	" " " U. S. War Claim.....	14,224 15	
	amount transferred from Specific Taxes.....	78,504 43	
			<u>\$2,340,741 80</u>

*Primary School Fund.*

## CREDIT.

1876.			
Sept. 30.	By balance Sept. 30, 1875.....		\$2,197,108 68
	cash from purchasers of lands.....	63,389 66	
	" " Escheat Lands.....	1,223 72	
			<u>\$2,261,722 01</u>

*Primary School Interest Fund.*

## CREDIT.

1876.			
Sept. 30.	By balance Sept. 30, 1875.....		\$79,286 67
	cash for Interest from Purchasers of P. S. Lands.....	45,595 33	
	" " Rents in Lansing.....	10 00	
	" " Trespasses.....	9,442 43	
	" " Interest on Escheat Lands.....	21 00	
	transfer from Specific Taxes, Interest on Primary School Fund.....	156,067 36	
	" " " " " Five Per Ct. Primary Sch'l Fund.....	14,824 38	
			<u>\$305,227 17</u>

## ANNUAL REPORT OF THE

*Primary School Five Per Cent Fund.*

## DEBIT.

1876.			
Sept. 30.	To balance.....		\$299,676 59
			<u>\$299,676 59</u>

*Swamp Land Fund.*

## DEBIT.

1876.			
Sept. 30.	To paid Swamp Land Warrants.....	\$34,445	67
	" Salaries Swamp Land Road Commissioner and Clerk.....	2,200	00
	" Expenses Swamp Land Road Office.....	731	16
	" State Swamp Land Board of Control.....	81	80
	" Advertising Sales of Land.....	91	00
	" Refunding Sales.....	87	50
	" transfer to Five Per Cent Primary School Fund.....	6,509	39
	" balance.....	196,110	73
			<u>\$240,357 25</u>

*Swamp Land Interest Fund.*

## DEBIT.

1876.			
Sept. 30.	To paid Supervisors' Appraisals.....	\$157	31
	" advertising Forfeited Lands.....	38	69
	" excess of Interest.....	13	16
	balance.....	134,757	78
			<u>\$134,966 92</u>

*University Fund.*

## DEBIT.

1876.			
Sept. 30.	To balance.....	\$344,855	78
			<u>\$344,855 78</u>

*University Interest Fund.*

## DEBIT.

1876.			
Sept. 30.	To paid Treasurer of University of Michigan.....	\$38,371	33
	" Supervisors' Appraisals.....	11	70
	" advertising Forfeited Lands.....	14	82
	balance.....		06
			<u>\$38,397 89</u>

*Primary School Five Per Cent Fund.*

## CREDIT.

1876.		
Sept. 30.	By balance Sept. 30, 1875.....	\$288,167 20
	amount transferred from Swamp Land Fund.....	6,509 39
		<u>\$294,676 59</u>

*Swamp Land Fund.*

## CREDIT.

1876.		
Sept. 30.	By balance Sept. 30, 1875.....	\$192,614 30
	Swamp Land Warrants.....	34,445 67
	Cash for Land.....	12,609 43
	" from Trespassers.....	587 85
		<u>\$240,257 25</u>

*Swamp Land Interest Fund.*

## CREDIT.

1876.		
Sept. 30.	By balance Sept. 30, 1875.....	\$131,574 44
	cash for Interest on Lands.....	3,392 48
		<u>\$134,966 92</u>

*University Fund.*

## CREDIT.

1876.		
Sept. 30.	By balance Sept. 30, 1875.....	\$340,952 99
	cash from Purchasers of Lands.....	5,902 79
		<u>\$346,855 78</u>

*University Interest Fund.*

## CREDIT.

1876.		
Sept. 30.	By balance Sept. 30, 1875.....	\$49 75
	cash for Interest on Lands.....	7,358 33
	transfer from Specific Taxes, Interest on University Fund.....	30,989 81
		<u>\$38,397 89</u>



*Agricultural College Fund.*

## DEBIT.

1876.			
Sept. 30.	To refunded on Lands.....		\$390 00
	balance .....		118,837 68
			<u>\$119,217 68</u>

*Agricultural College Interest Fund.*

## DEBIT.

1876.			
Sept. 30.	To paid Treasurer of Agricultural College.....		\$18,817 89
	" Supervisors' Appraisals.....		39 00
	" Advertising Forfeited Lands.....		36 80
	" Excess of Interest.....		74 68
			<u>\$13,988 33</u>

*Normal School Fund.*

## DEBIT.

1876.			
Sept. 30.	To balance.....		\$53,801 33
			<u>\$53,801 33</u>

*Normal School Interest Fund.*

## DEBIT.

1876.			
Sept. 30.	To paid Treasurer Normal School.....		\$17,000 00
	" Supervisors' Appraisals.....		8 80
	" Advertising Forfeited Lands.....		2 44
	" Excess of Interest.....		96 95
	balance .....		14,901 15
			<u>\$31,338 44</u>

*Asylum Fund.*

## DEBIT.

1876.			
Sept. 30.	To paid Treasurer Insane Asylum, Kalamazoo.....		\$33,550 00
	" " " Pontiac.....		91,083 31
	" " D., D. & B. Asylum, Flint.....		47,476 80
	" Supervisors' Appraisals.....		11 94
	" advertising Forfeited Sales.....		9 85
	balance .....		116,608 85
			<u>\$388,685 45</u>

*Agricultural College Fund.*

## CREDIT.

1876.			
Sept. 30.	By balance Sept. 30, 1875.....	\$113,373 88	
	cash from Purchasers of Lands.....	5,939 80	
		<u>\$119,317 68</u>	

*Agricultural College Interest Fund.*

## CREDIT.

1876.			
Sept. 30.	By balance Sept. 30, 1875.....	\$1,987 73	
	cash for Interest on Lands.....	7,189 54	
	" from Trespasses.....	1,706 75	
	" transfer from Specific Taxes, Interest on Agricultural College Fund..	8,124 31	
		<u>\$18,998 33</u>	

*Normal School Fund.*

## CREDIT.

1876.			
Sept. 30.	By balance Sept. 30, 1875.....	\$52,151 64	
	cash from Purchasers of Land.....	1,149 68	
		<u>\$53,301 33</u>	

*Normal School Interest Fund.*

## CREDIT.

1876.			
Sept. 30.	By balance Sept. 30, 1875.....	\$9,573 98	
	cash for Interest on Lands.....	1,302 97	
	transfer from General Fund.....	17,300 00	
	" " Specific Taxes, Interest on Normal School Fund.....	3,163 54	
		<u>\$31,238 44</u>	

*Asylum Fund.*

## CREDIT.

1876.			
Sept. 30.	By balance Sept. 30, 1875.....	\$123,133 66	
	cash for Principal and Interest on Lands.....	1,723 02	
	transfer from General Fund.....	163,526 77	
		<u>\$288,383 45</u>	

## ANNUAL REPORT OF THE

*State Building Fund.*

## DEBIT.

1876.			
Sept. 30.	To paid Contractors State Capital.....	\$184,860 02	
	"    "    for Steam Heating.....	27,269 72	
	"    Architect's Salary.....	4,000 00	
	"    Secretary's ".....	1,200 00	
	"    Ass't Superintendent's Salary.....	1,600 00	
	"    Commissioner's Expenses.....	1,186 66	
	"    Incidentals.....	5,725 96	
	"    Supervisors' Appraisals.....	36	
	"    advertising Forfeited Lands.....	1 90	
	balance.....	195,147 22	
		<u>\$430,491 84</u>	

*Internal Improvement Fund.*

## DEBIT.

1876.			
Sept. 30.	To balance Sept. 30, 1875.....	\$2,406,789 01	
	paid expenses of suit for collecting 5 per cent sales of land from U. S.....	133 17	
		<u>\$2,406,922 18</u>	

*University Aid Fund.*

## DEBIT.

1876.			
Sept. 30.	To paid Treasurer University.....	\$31,500 00	
	balance.....	7,875 00	
		<u>\$39,375 00</u>	

*Soldiers' Aid Fund.*

## DEBIT.

1876.			
Sept. 30.	To paid Treasurer Soldiers' Aid.....	\$4,000 00	

*War Fund.*

## DEBIT.

1876.			
Sept. 30.	To paid Coupons.....	\$26,270 00	
	"    Soldiers' Bounty.....	260 00	
	balance.....	18,053 39	
		<u>\$38,583 39</u>	

*Military Fund.*

## DEBIT.

1876.			
Sept. 30.	To paid Quartermaster General's Estimates.....	\$42,379 24	
	"    Salaries of Military Officers.....	2,235 36	
	transfer to Soldier's Aid Fund.....	4,000 00	
	balance.....	27,111 78	
		<u>\$75,724 38</u>	

*State Building Fund.*

## CREDIT.

1876.			
Sept. 30.	By balance Sept. 30, 1875.....	\$220,489 58	
	cash principal and interest on Lands.....	653 86	
	" for rent of Lansing Lot.....	150 00	
	" " sale of Grass.....	1 50	
	transfer from General Fund.....	199,197 90	

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\$420,491 84
*Internal Improvement Fund.*

## CREDIT.

1876.			
Sept. 30.	By cash from U. S. for 5 per cent sales of land.....	\$1,327 18	
	balance.....	2,406,595 00	
		<u>\$2,406,922 18</u>	

*University Aid Fund.*

## CREDIT.

1876.			
Sept. 30.	By balance Sept. 30, 1875.....	\$7,875 00	
	transfer from General Fund.....	31,500 00	
		<u>\$39,375 00</u>	

*Soldiers' Aid Fund.*

## CREDIT.

1876.			
Sept. 30.	By transfer from Military Fund.....	\$4,000 00	

*War Fund.*

## CREDIT.

1876.			
Sept. 30.	By balance Sept. 30, 1875.....	\$13,563 39	
	transfer from Specific Taxes.....	24,990 00	
		<u>\$38,553 39</u>	

*Military Fund.*

## CREDIT.

1876.			
Sept. 30.	By balance Sept. 30, 1875.....	\$73,014 39	
	transfer from General Fund.....	3,710 00	

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\$76,724 39

*St. Mary's Falls Ship Canal Fund.*

## DEBIT.

1876.			
Sept. 30.	To paid Coupons.....		\$2,760 00
	" Superintendent's salary.....		1,625 00
	" repairs and expenses.....		14,760 26
	balance .....		54,611 54
			<u>\$73,756 80</u>

*Specific Taxes.*

## DEBIT.

1876.			
Sept. 30.	To Primary School Interest Fund.....		\$170,881 74
	University Interest Fund.....		30,989 81
	Agricultural College Interest Fund.....		8,124 31
	Normal School Interest Fund.....		3,163 54
	General Fund.....		78,504 43
	War Fund.....		24,990 00
	Sinking Fund.....		210,912 76
			<u>\$537,585 59</u>

*Sinking Fund.*

## DEBIT.

1876.			
Sept. 30.	To balance Sept. 30, 1875.....		\$1,521,953 60
	paid Renewal Bonds.....		8,000 00
	Two-Million Loan Bonds.....		49,000 00
	War Loan Bonds.....		1,000 00
	Premium on Bonds.....		2,040 11
			<u>\$1,576,993 71</u>

*Sundry Deposits Account.*

## DEBIT.

1876.			
Sept. 30.	To paid Primary School Deposit Account.....		\$3,569 86
	" Primary School Interest Deposit Account.....		166 31
	" Swamp Land Deposit Account.....		249 00
	" Swamp Land Interest Deposit Account.....		53 34
	" University Deposit Account.....		373 00
	" University Interest Deposit Account.....		8 83
	" State Building Deposit Account.....		1,067 86
	" State Building Interest Deposit Account.....		68 53
	" Grand Rapids & Indiana R. R. Deposit Account.....		1,610 82
	balance.....		3,408 33
			<u>\$10,574 96</u>

*St. Mary's Falls Ship Canal Fund.*

## CREDIT.

1876.			
Sept. 30.	By balance Sept. 30, 1875.....		\$59,088 77
	cash for Tolls.....		14,668 03
			<hr/>
			\$73,756 80
			<hr/>

*Specific Taxes.*

## CREDIT.

1876.			
Sept. 30.	By cash from Railroad Companies.....		\$297,804 81
	“ “ Street Railway Companies.....		1,602 71
	“ “ Car Companies.....		5,030 03
	“ “ Fire Insurance Companies.....		67,394 81
	“ “ Life Insurance Companies.....		29,990 94
	“ “ Mining—U. P. Companies.....		20,041 93
	“ “ Mining—J. P. Companies.....		157 63
	“ “ Telegraph Companies.....		2,324 19
	“ “ Express Companies.....		1,485 96
	“ “ Plank-road Companies.....		85 45
	“ “ River Improvement Companies.....		1,007 12
			<hr/>
			\$527,565 59
			<hr/>

*Sinking Fund.*

## CREDIT.

1876.			
Sept. 30.	By transfer from Specific Taxes.....		\$210,912 76
	“ “ General Fund.....		11,850 55
	balance.....		1,364,229 40
			<hr/>
			\$1,576,992 71
			<hr/>

*Sundry Deposits Account.*

## CREDIT.

1876.			
Sept. 30.	By balance Sept. 30, 1875.....		\$6,656 41
	cash from Primary School Deposit Account.....		2,060 33
	“ “ Primary School Interest Deposit Account.....		169 43
	“ “ Swamp Land Deposit Account.....		107 50
	“ “ University Deposit Account.....		873 00
	“ “ University Interest Deposit Account.....		8 88
	“ “ State Building Deposit Account.....		1,135 88
	“ “ State Building Interest Deposit Account.....		68 66
			<hr/>
			\$10,574 06
			<hr/>

## ANNUAL REPORT OF THE

*Dewey Asset Lands.*

## DEBIT.

1876.		
Sept. 30.	To balance Sept. 30, 1875.....	\$14,216 47
		<u>\$14,216 47</u>

*Hazellon Asset Lands.*

## DEBIT.

1876.		
Sept. 30.	To balance Sept. 30, 1875.....	\$10,611 12

*Escheat Lands.*

## DEBIT.

1876.		
Sept. 30.	To transfer to Primary School Fund.....	\$1,233 72

*Suspense Account.*

## DEBIT.

1876.		
Sept. 30.	To balance Sept. 30, 1875.....	\$2,805 88

*Treasury Notes.*

## DEBIT.

1876.		
Sept. 30.	To balance .....	\$730 00

*Dewey Asset Lands.*

## CREDIT.

1876.		
Sept. 30.	By cash for Lands.....	\$2,711 09
	balance .....	11,506 38
		<u>\$14,216 47</u>

*Hazellon Asset Lands.*

## CREDIT.

1876.		
Sept. 30.	By balance.....	\$10,611 12
		<u>          </u>

*Escheat Lands.*

## CREDIT.

1876.		
Sept. 30.	By cash for Lands.....	\$1,323 72
		<u>          </u>

*Suspense Account.*

## CREDIT.

1876.		
Sept. 30.	By balance .....	\$2,805 88
		<u>          </u>

*Treasury Notes.*

## CREDIT.

1876.		
Sept. 30.	By balance Sept. 30, 1875.....	\$720 00
		<u>          </u>



## MICHIGAN STATE BANKS.

The following Tables show the Condition of the various State Banks doing business in Michigan, as reported to the State Treasurer in the first week of July.

## STATE BANKS—RESOURCES.

NAME OF BANK.	Location.	Loans and Discounts.	Bonds.	Cash.	Real Estate and Fixtures.	Due from Banks.	Expenses.	Overdrafts.	Total.
Bay City Bank.....	Bay City.....	\$148,816 14		\$28,153 86	\$9,086 49	\$18,846 31		\$1,840 63	\$200,743 23
Citizens' Bank.....	Marquette.....	243,789 41		18,017 68	1,860 00	15,869 92		948 77	283,481 78
City Bank.....	Battle Creek.....	175,950 38		21,374 03	2,900 00	30,088 64		3,626 12	223,083 15
Exchange Bank.....	Big Rapids.....	44,392 40		3,060 46	12,447 77	66,918 38	\$3,384 86	5,254 54	71,437 67
German American Bank.....	Detroit.....	303,318 09	64,102 48	89,133 80	2,050 00	17,811 95	3,315 05	9,192 47	542,837 80
Jackson City Bank.....	Jackson.....	283,496 10		50,049 31	10,000 00	352 98			380,549 83
Jackson County Bank.....	Jackson.....	40,527 24		9,869 97	1,250 00	629 64	2,960 53		65,140 72
Lumberman's State Bank.....	Wenona.....	71,821 62		9,714 63	2,000 00	4,240 64		47 25	87,324 14
Mechanics' Bank.....	Whitehall.....	89,575 74		15,036 46	10,150 00	15,084 28			130,416 48
Merchants' and Miners' Bank.....	Detroit.....	411,453 60	37,542 66	37,186 94	527 88	56,041 96	9,255 97		541,999 01
Merchants' and Manufacturers' Bank.....	Calumet.....	73,701 72		30,858 72	4,854 69	25,318 29		38 14	134,869 56
People's Bank.....	Detroit.....	441,454 16		51,957 83	4,825 55	92,855 43		5,608 06	596,361 03
State Bank.....	Manitowish.....	67,547 07		5,853 19	9,561 24	12,073 13	177 13	1,665 94	95,967 70
State Bank.....	Bay City.....	231,556 49		21,423 14	2,337 50	49,565 63	1,113 23	1,150 00	307,435 98
State Bank.....	Fenton.....	63,923 69		7,293 47	2,166 52	11,262 17		130 92	84,767 17
Totals.....		\$2,704,374 83	\$104,645 14	\$392,833 29	\$75,508 04	\$410,227 35	\$20,246 76	\$28,559 84	\$3,736,415 25

## STATE BANKS—LIABILITIES.

NAME OF BANK.	Location.	Capital.	Surplus.	Due Banks and Depositors.	Profit and Loss.	Total.
Bay City Bank.....	Bay City.....	\$100,000 00	\$3,000 00	\$93,985 60	\$3,777 63	\$200,743 23
Citizens' Bank.....	Marquette.....	150,000 00	15,250 00	110,382 84	7,949 24	283,481 78
City Bank.....	Battle Creek.....	50,000 00	25,596 22	147,496 93		223,083 15
Exchange Bank.....	Big Rapids.....	50,000 78		21,436 67		71,437 67
German American Bank.....	Detroit.....	100,000 00		430,063 15	12,755 65	542,837 80
Jackson City Bank.....	Jackson.....	100,000 00	50,000 00	211,867 01	18,682 82	380,549 83
Jackson County Bank.....	Jackson.....	50,000 00		34,977 27	6,163 45	65,140 72
Lumberman's State Bank.....	Wenona.....	50,000 00	2,880 00	84,182 00	252 14	87,324 14
Mechanics' Bank.....	Whitehall.....	50,000 00		79,648 99	767 49	130,416 48
Merchants' and Miners' Bank.....	Detroit.....	100,000 00	19,500 00	411,919 95	10,579 06	541,999 01
Merchants' and Manufacturers' Bank.....	Calumet.....	35,000 00	3,000 00	94,040 73	2,828 83	134,869 56
People's Bank.....	Detroit.....	295,000 00		280,023 22	21,337 81	596,361 03
State Bank.....	Manitowish.....	50,000 00		44,173 21	1,784 49	95,967 70
State Bank.....	Bay City.....	150,000 00	13,000 00	124,727 25	19,708 73	307,435 98
State Bank.....	Fenton.....	50,000 20	2,750 00	31,969 07	208 10	84,767 17
Totals.....		\$1,945,000 78	\$184,938 22	\$2,150,732 81	\$105,725 44	\$3,736,415 25

## MICHIGAN SAVINGS BANKS.

The following Table shows the Condition of the various Savings Banks doing business in this State, as reported to the State Treasurer on Oct. 2d, 1876, in accordance with the General Banking Law.

## SAVINGS BANKS—RESOURCES.

NAME OF BANK.	Location.	Loans and Discounts.	Bonds and Mortgages.	Cash and Cash Items.	Real Estate and Fixtures.	Due from Banks.	Expenses.	Overdrafts.	Total.
Ann Arbor Savings Bank.....	Ann Arbor.....	\$155,041 63	.....	\$16,810 51	\$4,123 71	\$17,774 38	\$842 04	\$768 99	\$185,361 36
Adrian Savings Bank.....	Adrian.....	10,466 13	.....	516 69	293 30	2,708 49	303 09	6 00	14,284 19
Central Michigan Savings Bank.....	Lansing.....	40,286 85	.....	4,540 14	101 96	3,419 43	622 43	972 46	49,193 27
Detroit Savings Bank.....	Detroit.....	1,087,298 07	.....	95,244 70	23,772 56	120,226 78	9,763 64	71 85	1,704,661 54
Genesee County Savings Bank.....	Flint.....	86,394 63	\$418,238 94	8,018 16	835 58	4,005 10	923 79	.....	147,628 63
Grand Rapids Savings Bank.....	Grand Rapids.....	111,864 41	47,301 36	22,577 82	6,961 04	6,199 63	5,323 48	138 25	228,027 07
Lenawee County Savings Bank.....	Adrian.....	215,494 30	74,972 44	18,600 65	2,108 00	31,386 44	3,624 45	.....	298,143 84
Port Huron Savings Bank.....	Port Huron.....	209,578 44	21,930 00	23,692 23	1,065 22	23,300 53	4,041 61	.....	298,075 71
People's Savings Bank.....	Detroit.....	1,138,700 69	25,688 38	55,044 81	8,733 12	184,905 09	18,561 63	9,022 97	1,513,846 14
Wayne County Savings Bank.....	Detroit.....	1,317,122 10	106,817 53	292,553 07	89,834 36	.....	22,291 85	.....	1,711,801 48
Wyandotte Savings Bank.....	Wyandotte.....	55,190 41	.....	7,389 03	6,938 20	16,834 11	637 61	.....	86,979 36
<b>Totals .....</b>		<b>\$4,377,367 66</b>	<b>\$684,293 85</b>	<b>\$334,987 80</b>	<b>\$144,767 05</b>	<b>\$410,879 28</b>	<b>\$67,415 72</b>	<b>\$3,281 02</b>	<b>\$6,233,992 38</b>

## SAVINGS BANKS—LIABILITIES.

NAME OF BANK.	Location.	Capital.	Surplus.	Due Banks.	Due Depositors.	Profit and Loss.	Total.
Ann Arbor Savings Bank.....	Ann Arbor.....	\$60,000 00	.....	.....	\$141,288 16	\$4,065 10	\$185,361 26
Adrian Savings Bank.....	Adrian.....	6,000 00	.....	.....	9,284 19	187 51	14,284 19
Central Michigan Savings Bank.....	Lansing.....	25,000 00	\$97,331 34	.....	24,005 76	6,020 95	49,193 27
Detroit Savings Bank.....	Detroit.....	200,000 00	2,000 00	\$22,535 03	1,368,773 57	2,214 66	1,704,661 54
Genesee County Savings Bank.....	Flint.....	50,000 00	.....	.....	83,313 96	6,428 40	147,628 62
Grand Rapids Savings Bank.....	Grand Rapids.....	100,000 00	.....	.....	121,568 67	228,027 07	228,027 07
Lenawee County Savings Bank.....	Adrian.....	60,000 00	10,000 00	.....	224,910 31	8,233 63	298,143 84
Port Huron Savings Bank.....	Port Huron.....	100,000 00	.....	157 60	167,471 65	10,446 56	298,075 71
People's Savings Bank.....	Detroit.....	125,000 00	.....	9,802 78	1,344,369 05	36,181 31	1,513,846 14
Wayne County Savings Bank.....	Detroit.....	118,510 00	.....	.....	1,649,842 09	43,449 39	1,711,801 48
Wyandotte Savings Bank.....	Wyandotte.....	50,000 00	.....	.....	33,690 94	3,048 42	86,979 36
<b>Totals .....</b>		<b>\$683,510 00</b>	<b>\$109,331 34</b>	<b>\$41,995 96</b>	<b>\$5,078,759 35</b>	<b>\$119,305 73</b>	<b>\$6,233,992 38</b>

*REPORT of the condition of the State Bank at Bay City, Michigan, at the close of business July 3d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

**RESOURCES.**

Loans and Discounts.....	\$231,856 49
Overdrafts.....	1,150 00
Cash Items.....	377 64
Due from Banks and Bankers.....	49,555 63
Revenue Stamps.....	894 00
Furniture and Fixtures.....	2,337 50
Fractional Currency and Coin.....	300 50
Expenses.....	1,113 22
Legal Tender and Bank Notes.....	20,351 00
	<u>\$307,435 98</u>

**LIABILITIES.**

Capital.....	\$150,000 00
Surplus.....	15,000 00
Due other Banks.....	1,461 21
Due Depositors.....	123,266 04
Profit and Loss.....	19,708 73
	<u>\$307,435 98</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
**ORRIN BUMP, Cashier.**

Subscribed and sworn to before me this 5th day of July, 1876.

**W. D. MARSH, Notary Public.**

*REPORT of the condition of the State Bank at Fenton, Michigan, at the close of business Monday, July 3d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

**RESOURCES.**

Loans and Discounts.....	\$63,923 69
Overdrafts.....	130 92
Cash Items.....	803 96
Due from Banks and Bankers.....	11,252 17
Revenue Stamps.....	7 94
Furniture and Fixtures.....	2,166 92
Fractional Currency and Specie.....	885 55
Legal Tender and Bank Notes.....	6,096 00
	<u>\$84,767 17</u>

**LIABILITIES.**

Capital.....	\$50,000 00
Surplus.....	2,750 00
Due other Banks, Rediscounts.....	400 00
Due Depositors.....	31,409 07
Profit and Loss.....	208 10
	<u>\$84,767 17</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
**EDWIN TRUMP, Cashier.**

Subscribed and sworn to before me, this 3d day of July, 1876.

**W. P. GUEST, Notary Public.**

## STATE TREASURER.

29

*REPORT of the condition of the People's Bank at Manchester, Michigan, at the close of business July 3d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$67,647 07
Overdrafts.....	685 94
Cash Items.....	220 00
Due from Banks and Bankers.....	12,073 13
Real Estate.....	8,619 74
Revenue Stamps.....	5 40
Furniture and Fixtures.....	941 50
Fractional Currency.....	275 79
Expenses.....	177 13
Legal Tender and Bank Notes.....	5,332 00
	<u>\$96,957 70</u>

## LIABILITIES.

Capital.....	\$50,000 00
Due Depositors.....	44,173 21
Profit and Loss.....	1,784 49
	<u>\$96,957 70</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
 S. W. CLARKSON, *Cashier*.  
 Subscribed and sworn to before me, this 13th day of July, 1876.  
 J. D. VAN DUYN, *Notary Public*.

*REPORT of the condition of the Merchants' and Miners' Bank at Calumet, Michigan, at the close of business June 30th, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$73,701 72
Overdrafts.....	86 14
Cash Items.....	814 04
Due from Banks and Bankers.....	25,318 29
Real Estate (including Safe).....	4,455 14
Revenue Stamps.....	64 64
Furniture and Fixtures.....	469 55
Fractional Currency.....	445 04
Legal Tender and Bank Notes.....	22,532 00
Stock subscription payable on call.....	15,000 00
	<u>\$149,869 56</u>

## LIABILITIES.

Capital.....	\$50,000 00
Surplus.....	3,000 00
Due other Banks.....	177 96
Due Depositors.....	93,862 77
Profit and Loss.....	2,828 83
	<u>\$149,869 56</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
 HENRY S. COLTON, *Cashier*.  
 Subscribed and sworn to before me, this tenth day of July, 1876.  
 FRED MACKENZIE, *Notary Public*.  
 Houghton Co., Mich.

*REPORT of the condition of the Merchants' and Manufacturers' Bank at Detroit, Michigan, at the close of business July 3d, A. D. 1876, made in accordance with Sections 18, 19 and 67 of the General Banking Laws as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$441,454 16
Overdrafts.....	5,688 98
Cash Items.....	9,843 65
Due from Banks and Bankers.....	92,965 43
Revenue Stamps.....	448 64
Furniture and Fixtures.....	4,325 55
Fractional Currency.....	1,578 54
Legal Tender and Bank Notes.....	40,239 00
	<u>\$598,361 03</u>

## LIABILITIES.

Capital.....	\$226,000 00
Due other Banks.....	100,883 00
Due Depositors.....	179,140 23
Profit and Loss.....	21,337 81
	<u>\$596,361 03</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
 F. W. HAYES, *Cashier.*  
 Subscribed and sworn to before me, this 12th day of July, 1876.  
 SAM'L S. GORDON, *Notary Public.*

*REPORT of the condition of the Mechanics' Bank at Detroit, Michigan, at the close of business July 1st, A. D. 1876, made in accordance with Sections, 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$410,814 86
Cash Items.....	4,551 29
Due from Banks and Bankers.....	56,041 96
Real Estate.....	527 88
Revenue Stamps.....	122 81
Expenses.....	9,225 97
Legal Tender and Bank Notes.....	21,042 80
Bonds, City and School District.....	37,542 66
Premiums.....	638 74
Bills in Transit.....	1,420 54
	<u>\$541,999 01</u>

## LIABILITIES.

Capital.....	\$100,000 00
Surplus.....	19,500 00
Due Depositors.....	411,919 95
Profit and Loss.....	10,579 06
	<u>\$541,999 01</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
 E. H. BUTLER, *Cashier.*  
 Subscribed and sworn to before me, this third day of July, 1876.  
 PETER J. SCHULTE, *Notary Public.*

*REPORT of the condition of the Lumberman's State Bank at Whitehall, Michigan, at the close of business July 3d, 1876, made in accordance with Sections 18, 19 and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$89,575 74
Due from Banks and Bankers.....	15,654 28
Real Estate and Banking House.....	8,250 00
Furniture and Fixtures.....	1,900 00
Fractional Currency.....	199 00
Legal Tender and Bank Notes.....	14,798 00
Coin.....	111 46
	<u>\$130,416 48</u>

## LIABILITIES.

Capital.....	\$50,000 00
Due Depositors.....	56,648 99
Profit and Loss.....	747 46
Interest and Exchange.....	30 08
Bills Re-discounted.....	23,000 00
	<u>\$130,416 48</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
F. BLACKMAN, *Cashier*.

Subscribed and sworn to before me, this 7th day of July, 1876.

FRANK E. HAMMOND, *Notary Public*  
in and for Muskegon Co., Mich.

*REPORT of the condition of the Lumberman's State Bank at Wenona, Michigan, at the close of business July 3d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$71,321 62
Overdrafts.....	47 25
Cash Items.....	3,825 00
Due from Banks and Bankers.....	4,240 64
Furniture and Fixtures.....	2,000 00
Legal Tender and Bank Notes.....	5,889 68
	<u>\$87,324 14</u>

## LIABILITIES.

Capital.....	\$50,000 00
Surplus.....	2,860 00
Due other Banks.....	6,048 84
Due Depositors.....	23,133 66
Profit and Loss.....	282 14
	<u>\$87,324 14</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

HENRY H. NORRINGTON, *Cashier*.  
Subscribed and sworn to before me, this sixth day of July, 1876.

FRANK W. WARING, *Notary Public*.

*REPORT of the condition of the Jackson County Bank at Jackson, Michigan, at the close of business Monday, July 3d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$40,527 24
Stock Subscription.....	35,000 00
Due from Banks and Bankers.....	582 88
Furniture and Fixtures.....	1,250 00
Expenses.....	2,800 83
Legal Tender, Bank Notes, and Cash Items.....	9,808 87
	<u>\$90,140 72</u>

## LIABILITIES.

Capital.....	\$50,000 00
Due Depositors.....	34,977 27
Profit and Loss.....	5,163 45
	<u>\$90,140 72</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

Subscribed and sworn to before me, this eighth day of July, 1876. **HENRY V. PERRIN, Cashier.**

**JAMES O'DONNELL, Notary Public.**

*REPORT of the condition of the Jackson City Bank of Jackson, Michigan, Monday, July 3d, 1876, made in accordance with Sections 18, 19 and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$223,378 46
Overdrafts.....	9,192 47
Cash Items.....	914 67
Due from Banks.....	15,734 09
Checks on Other Banks.....	1,077 86
Revenue Stamps.....	168 16
Premiums Paid.....	117 64
Banking House, Safe, and Fixtures.....	10,000 00
Legal Tenders, Bank Notes, and Fractional Currency.....	43,480 00
Coin.....	476 48
	<u>\$380,549 83</u>

## LIABILITIES.

Capital.....	\$100,000 00
Surplus.....	50,000 00
Due Banks.....	1,594 87
Due Depositors.....	210,273 14
Profit and Loss.....	18,682 82
	<u>\$380,549 83</u>

I, William D. Thompson, President of the Jackson City Bank, Jackson, Michigan, do solemnly swear that the above statement is true, to the best of my knowledge and belief.

Subscribed and sworn to before me, this 7th day of July, 1876. **WM. D. THOMPSON, President.**

**GILBERT R. BYRNE, Notary Public.**

*REPORT of the condition of the German American Bank at Detroit, Michigan, at the close of business July 3d, A. D. 1876, made in accordance with the General Banking Law of Michigan.*

## RESOURCES.

Loans and Discounts.....	\$307,318 09
Due from Banks and Bankers.....	66,918 38
Revenue Stamps.....	258 07
Furniture and Fixtures.....	2,060 00
Expenses.....	3,315 05
Public Bonds.....	64,102 48
Cash on hand.....	98,875 78
	<u>\$542,837 80</u>

## LIABILITIES.

Capital.....	\$100,000 00
Due Depositors.....	430,092 15
Profit and loss, etc.....	12,755 65
	<u>\$542,837 80</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

H. L. KANTER, *Cashier.*

Subscribed and sworn to before me, this sixth day of July, 1876.

J. B. PADBERG, *Notary Public.*

*REPORT of the condition of the Exchange Bank at Big Rapids, Michigan, at the close of business July 3d, 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law of the State, as amended.*

## RESOURCES.

Loans and Discounts.....	\$39,608 96
Overdrafts.....	5,254 54
Cash and Items.....	2,929 96
Due from Banks and Bankers.....	3,027 64
Real Estate.....	11,933 71
Furniture and Fixtures.....	514 08
Revenue Stamps.....	131 20
Expenses.....	3,884 96
Profit and Loss.....	4,659 14
	<u>\$71,437 67</u>

## LIABILITIES.

Capital.....	\$50,000 00
Due other Banks.....	4,708 95
Due Depositors.....	12,329 94
Bills Re-discounted.....	4,400 00
	<u>\$71,437 67</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

S. BRONSON, *President.*

Subscribed and sworn to before me, this 14th day of July, 1876.

W. SANFORD WHITESEY, *Notary Public,*  
Mecosta Co., Mich.



*REPORT of the condition of the City Bank of Battle Creek at Battle Creek, Michigan, at the close of business July 31, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts .....	\$175,265 36
Overdrafts .....	3,425 12
Cash Items .....	717 79
Due from Banks and Bankers .....	20,088 64
Furniture and Fixtures .....	2,800 00
Fractional Currency .....	68 24
Legal Tender and Bank Notes .....	20,590 00
	<u>\$223,063 15</u>

## LIABILITIES.

Capital .....	\$50,000 00
Surplus .....	20,596 23
Due Depositors .....	130,996 93
Dividend Account .....	7,500 00
	<u>\$223,093 16</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
N. ELDRED, *President.*

Subscribed and sworn to before me, this 7th day of July, 1876.  
BRAINARD T. SKINNER, *Notary Public.*

*REPORT of the condition of the Citizens' Bank at Marquette, Michigan, at the close of business Monday, July 31, 1876, made in accordance with Sections 18, 19 and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts .....	\$243,765 41
Overdrafts .....	948 77
Cash Items .....	548 24
Due from Banks and Bankers .....	15,869 93
Furniture and Fixtures .....	1,850 00
Fractional Currency .....	892 80
Legal Tender and Bank Notes .....	16,373 00
Specie .....	306 64
Stock and Bond Account .....	3,000 00
	<u>\$253,481 78</u>

## LIABILITIES.

Capital .....	\$150,000 00
Surplus .....	15,250 00
Due other Banks .....	989 43
Due Depositors .....	109,413 19
Profit and Loss .....	7,849 24
	<u>\$283,481 78</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
J. M. WILKINSON, *Cashier.*

Subscribed and sworn to before me, this 6th day of July, 1876.  
FRED. M. STEELE, *Notary Public*  
in and for Marquette County.

*REPORT of the condition of the Bay City Bank at Bay City, Michigan, at the close of business Monday, July 3d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$148,816 14
Overdrafts.....	1,840 63
Cash Items.....	1,636 61
Due from Banks and Bankers.....	18,846 81
Real Estate.....	6,574 64
Revenue Stamps.....	103 62
Furniture and Fixtures.....	2,511 85
Fractional Currency.....	227 43
Legal Tender and Bank Notes.....	20,166 00
	<u>\$200,743 23</u>

## LIABILITIES.

Capital.....	\$100,000 00
Surplus.....	3,000 00
Due other Banks.....	1,201 88
Due Depositors.....	92,763 72
Profit and Loss.....	8,777 63
	<u>\$200,743 23</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

GEO. H. YOUNG, *Cashier.*

Subscribed and sworn to before me, this 5th day of July, 1876.

WILLIAM A. YOUNG, *Notary Public.*

*REPORT of the condition of the Adrian Savings Bank at the city of Adrian, Michigan, at the close of business October 2d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$10,456 13
Overdrafts.....	6 50
Interest Account.....	54 89
Due from Banks and Bankers.....	2,708 49
Unpaid Stock.....	5,000 00
Revenue Stamps, Coin, Nickel, and Cents.....	22 69
Furniture and Fixtures.....	293 30
Fractional Currency.....	5 10
Expenses.....	803 09
Legal Tender and Bank Notes.....	434 00
	<u>\$19,284 19</u>

## LIABILITIES.

Capital Subscribed.....	\$10,000 00
Due Depositors.....	9,284 19
	<u>\$19,284 19</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

HEMAN LOOMIS, *Treasurer.*

Subscribed and sworn to before me, this third day of October, 1876.

DWIGHT A. WHITNEY, *Notary Public.*

## ANNUAL REPORT OF THE

*REPORT of the condition of the Ann Arbor Savings Bank at Ann Arbor, Michigan at the close of business Monday, October 2d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts .....	\$155,041 63
Overdrafts .....	783 99
Premium Funds .....	444 38
Due from Banks and Bankers .....	17,423 88
Real Estate .....	1,423 87
Revenue Stamps .....	16 85
Furniture and Fixtures .....	2,697 84
Fractional Currency .....	594 30
Expenses .....	842 04
Legal Tender and Bank Notes .....	15,755 00
Bills in Transit .....	350 50
	<u>\$195,361 26</u>

## LIABILITIES.

Capital .....	\$50,000 00
Surplus, Dividends unpaid .....	863 00
Due Depositors .....	140,403 16
Profit and Loss .....	578 38
Interest and Exchange .....	3,516 73
	<u>\$195,361 26</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
 CHAS. E. HISCOCK, *Cashier*.  
 Subscribed and sworn to before me, this fourth day of October, 1876.  
 A. W. HAMILTON, *Notary Public*.

*REPORT of the condition of the Central Michigan Savings Bank at Lansing, Michigan, at the close of business October 2d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts .....	\$40,236 85
Overdrafts .....	272 46
Cash Items .....	1,318 50
Due from Banks and Bankers .....	3,719 43
Furniture and Fixtures .....	101 96
Fractional Currency and Specie .....	166 35
Expenses .....	622 43
Legal Tender and Bank Notes .....	3,065 29
	<u>\$49,193 27</u>

## LIABILITIES.

Capital .....	\$25,000 00
Due Depositors .....	24,005 78
Profit and Loss .....	187 51
	<u>\$49,193 27</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
 D. F. WOODCOCK, *Cashier*.  
 Subscribed and sworn to before me, this 11th day of October, 1876.  
 A. J. BASSLER, *Notary Public*.

*REPORT of the condition of the Detroit Savings Bank at Detroit, Michigan, at the close of business October 2d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$1,037,298 07
Overdrafts.....	71 85
Cash Items.....	385 00
Due from Banks and Bankers.....	120,226 75
Real Estate.....	18,241 52
Revenue Stamps.....	1,523 08
Furniture and Fixtures.....	5,581 04
Fractional Currency, Silver, and Cents.....	4,385 62
Expenses.....	9,753 64
Legal Tender and Bank Notes.....	89,001 00
Bonds—	
United States and Premium.....	\$155,180 86
Detroit City.....	170,025 58
Wayne County.....	23,600 00
Other Local Bonds.....	58,887 50
	<u>419,293 94</u>
	<u>\$1,704,681 54</u>

## LIABILITIES.

Capital.....	\$200,000 00
Surplus.....	97,331 34
Due other Banks.....	\$2,535 68
Due Depositors.....	1,868,778 57
Profit and Loss.....	6,030 95
	<u>\$1,704,761 54</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

A. H. ADAMS, *Cashier.*

Subscribed and sworn to before me, this tenth day of October, 1876.

M. F. DOW, *Notary Public,*  
Wayne County, Mich.

*REPORT of the condition of the Genesee County Savings Bank at Flint, Michigan, at the close of business October 2d, A. D., 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$86,304 63
Cash Items.....	2,548 42
Due from Banks and Bankers.....	4,065 10
Revenue Stamps.....	71 00
Furniture and Fixtures.....	835 58
Fractional Currency.....	1,166 40
Expenses.....	923 79
Legal Tender and Bank Notes.....	3,921 00
Bonds—	
City of Flint School Bonds.....	\$15,000 00
Midland County.....	4,000 00
	<u>19,000 00</u>
Mortgages on Real Estate.....	28,301 26
Gold Coin.....	311 34
	<u>\$147,528 52</u>

## LIABILITIES.

Capital.....	\$50,000 00
Surplus.....	2,000 00
Savings.....	42,729 22
Commercial.....	47,584 74
Profit and Loss.....	2,214 56
Re-discounts.....	3,000 00
	<u>\$147,528 52</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

IEA H. WILDER, *Cashier.*

Subscribed and sworn to before me, this 4th day of October, 1876.

WM. NEWTON, *Notary Public,*  
Genesee Co., Mich.

*REPORT of the condition of the Grand Rapids Savings Bank at Grand Rapids, Michigan, at the close of business Oct. 2d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$111,854 41
Overdrafts.....	138 25
Cash Items.....	587 25
Due from Banks and Bankers.....	6,190 63
Real Estate.....	3,561 66
Revenue Stamps.....	24 50
Furniture and Fixtures.....	2,360 38
Fractional Currency.....	157 53
Expenses.....	5,323 43
Legal Tender and Bank Notes.....	15,803 52
Bonds.....	900 00
Mortgages.....	74,072 44
Interest accrued.....	6,000 00
	<u>\$223,027 07</u>

## LIABILITIES.

Capital.....	\$100,000 00
Due Depositors.....	121,868 67
Profit and Loss.....	6,429 40
	<u>\$223,027 07</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
 GEO. R. ALLEN, *Cashier.*

Subscribed and sworn to before me, this 2d day of October, 1876.  
 DANA B. SHEDD, *Notary Public.*

*REPORT of the condition of the Lenawee County Savings Bank at Adrian, Michigan, at the close of business October 2d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$215,494 30
Cash Items.....	47 40
Due from Banks and Bankers.....	31,326 44
Furniture and Fixtures.....	2,108 00
Fractional Currency.....	22 25
Expenses.....	3,624 45
Legal Tender and Bank Notes.....	18,531 00
Bonds—	
City.....	\$14,000 00
School.....	7,930 00
	<u>21,930 00</u>
	<u>\$293,143 84</u>

## LIABILITIES.

Capital.....	\$50,000 00
Due Depositors.....	224,910 31
Profit and Loss.....	8,233 53
	<u>\$293,143 84</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.  
 S. B. SMITH, *Cashier.*

Subscribed and sworn to before me, this 2d day of October, 1876.  
 H. M. COLE, *Notary Public.*

*REPORT of the condition of the People's Savings Bank at Detroit, Michigan, at the close of business Monday, Oct. 2d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$1,138,700 69
Overdrafts.....	2,022 97
Due from Banks and Bankers.....	151,638 59
Real Estate.....	8,523 00
Revenue Stamps.....	257 36
Furniture and Fixtures.....	5,210 12
Fractional Currency, Silver, Nickels, etc.....	1,777 45
Expenses and Taxes.....	18,581 63
Legal Tender and Bank Notes.....	53,010 00
Checks on other Banks.....	33,326 50
Bonds—U. S. and Mich., County, City, and School.....	102,817 83
Mutilated Notes in transit for redemption by Treasurer of U. S.....	3,000 00
	<u>\$1,513,846 14</u>

## LIABILITIES.

Capital.....	\$125,000 00
Due other Banks.....	4,802 78
Due Depositors.....	1,343,962 05
Interest and Exchange Account.....	35,181 31
Dividend Unpaid.....	400 00
	<u>\$1,513,846 14</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

W. W. O'BRIEN, *Cashier.*

Subscribed and sworn to before me, this 4th day of October, 1876.

J. A. SCHULTE, *Notary Public.*

*REPORT of the condition of the Port Huron Savings Bank at Port Huron, Michigan, at the close of business October 3d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$200,578 44
Cash Items.....	18,650 51
Due from Banks and Bankers.....	23,309 83
Revenue Stamps.....	82 00
Furniture and Fixtures.....	1,065 22
Fractional Currency.....	382 03
Expenses.....	4,541 61
Legal Tender and Bank Notes.....	3,058 90
Bonds—Port Huron and other municipal.....	25,888 38
Gold.....	841 41
Silver.....	678 25
	<u>\$288,075 71</u>

## LIABILITIES.

Capital.....	\$100,000 00
Surplus.....	10,000 00
Due other Banks.....	157 50
Due Depositors.....	167,409 31
Interest, Collection, and Exchange.....	10,446 56
Dividend Unpaid.....	62 34
	<u>\$288,075 71</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

C. F. HARRINGTON, *Cashier.*

Subscribed and sworn to before me, this 3d day of October, 1876.

J. H. SAGE, *Notary Public.*

*REPORT of the condition of the Wayne County Savings Bank at Detroit, Michigan, at the close of business Monday, October 2d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Cash.....	\$277,902 07
Loans, secured by Real Estate, Collaterals and Bonds.....	1,317,123 10
Expense Account.....	22,291 95
Premium on Bonds.....	4,651 00
Furniture Account.....	3,090 52
Real Estate Account.....	86,743 84
	<u>\$1,711,801 48</u>

## LIABILITIES.

Capital.....	\$118,510 00
Due Depositors.....	1,549,506 59
Interest Account.....	42,989 01
Premium Account.....	490 38
Foreign Exchange.....	835 50
	<u>\$1,711,801 48</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

S. D. ELWOOD, *Treasurer.*

Subscribed and sworn to before me, this 5th day of October, 1876.

JOHN COLLINS, *Notary Public.*

*REPORT of the condition of the Wyandotte Savings Bank at Wyandotte, Michigan, at the close of business October 2d, A. D. 1876, made in accordance with Sections 18, 19, and 67 of the General Banking Law as amended in 1871.*

## RESOURCES.

Loans and Discounts.....	\$55,180 41
Due from Banks and Bankers.....	16,834 11
Real Estate.....	5,491 63
Revenue Stamps.....	30 00
Furniture and Fixtures.....	1,446 57
Fractional Currency.....	270 03
Expenses.....	627 61
Legal Tender and Bank Notes.....	5,079 00
Dividend Account.....	2,020 00
	<u>\$86,979 36</u>

## LIABILITIES.

Capital.....	\$50,000 00
Due Depositors.....	33,930 94
Profit and Loss.....	3,048 42
	<u>\$86,979 36</u>

I do solemnly swear that the above statement is true, to the best of my knowledge and belief.

W. VAN MILLER, *Cashier.*

Subscribed and sworn before me, this 5th day of October, 1876.

ROBERT V. BRIGGS, *Notary Public,*  
Wayne Co., Mich.

ANNUAL REPORT  
OF THE  
AUDITOR GENERAL  
OF THE  
STATE OF MICHIGAN,  
FOR THE  
FISCAL YEAR ENDING SEPT. 30, 1876.

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BY AUTHORITY.

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LANSING :  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1877.





# REPORT.

AUDITOR GENERAL'S OFFICE,  
Lansing, Michigan, September 30, 1876. }

To the Legislature of 1877 :

The following Annual Report of the Auditor General is respectfully submitted :

The receipts to the State Treasury were, for the fiscal year closing this day <sup>1</sup> .....	\$1,744,406	29
Adding balance in Treasury September 30, 1875 <sup>2</sup> .....	1,229,106	50
Gives for total available during year.....	\$2,973,512	79
During the same period the disbursements were <sup>3</sup> .....	1,909,507	49
Leaving the balance charged to State Treasurer September 30, 1876.....	\$1,064,005	30
The receipts given above are in gross.....	\$1,744,406	29
And cover the credits to contractors for building Swamp Land State roads, amounting to <sup>4</sup> .....	\$34,445	67
Also amount of refundings and reimbursements during year <sup>5</sup> .....	30,585	30
	65,030	97
Leaving for net cash receipts from all sources <sup>6</sup> .....	\$1,679,375	32
The cash receipts which form no part of the State revenue amount to <sup>7</sup> .....	531,560	63
Giving for net cash General Revenue receipts through all channels of revenue proper <sup>8</sup> .....	\$1,147,814	69
The disbursements as stated above are also given in gross.....	\$1,909,507	49
And include warrants drawn upon the Swamp Land Fund and paid in swamp land, amounting to <sup>9</sup> .....	\$34,445	67
The refundings and reimbursements were.....	30,585	30
	65,030	97
Giving for net cash disbursements from the State Treasury <sup>10</sup> ...	\$1,844,476	52
Of which amount there was from non-revenue receipts <sup>11</sup> .....	526,101	80
Leaving for disbursements from General Revenue receipts.....	\$1,318,374	72

<sup>1</sup> See Appendix p. 4. <sup>2</sup> See Appendix p. 25. <sup>3</sup> See Appendix p. 2. <sup>4</sup> See Appendix p. 4.

## STATE INDEBTEDNESS.

## THE BONDED STATE DEBT.

The Bonded State Indebtedness was, at the close of last fiscal year, September 30, 1875, of amounts as follows:

Past due Bonds, interest stopped, not yet presented for payment	\$15,149 97
Unmatured Bonds, interest bearing	1,430,000 00

Total Bonded Debt, September 30, 1875	\$1,445,149 97
---------------------------------------	----------------

During the fiscal year just closed this debt has been reduced as follows:

By *purchase* of Bonds through Two-Million-Loan Sinking Fund:

Two-Million Loan—due January 1, 1878	\$46,000 00
“ “ “ “ “ 1, 1883	3,000 00
Renewal Loan—due July 1, 1878	3,000 00
War-Bounty Loan—due May 1, 1890	1,000 00
	<u>53,000 00</u>

Leaving outstanding this day	\$1,392,149 97
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The yet out-standing Bonded State Indebtedness is of the following amounts and classes, viz.:

*Interest-Bearing:*

Two-Million Loan 6 per cent Bonds—due January 1, 1878	\$244,000 00
Two-Million Loan 6 per cent Bonds—due January 1, 1883	629,000 00
Renewal Loan 6 per cent Bonds, due July 1, '78	101,000 00
War-Bounty Loan 7 per cent Bonds, due May 1, 1890	357,000 00
Canal Loan 6 per cent Bonds—due July 1, 1879	46,000 00
	<u>\$1,377,000 00</u>

*Non-Interest-Bearing:*

Five-Million Loan—Adjusted Bonds.	\$3,000 00
“ “ “ —Part-	
Paid	\$21,000 00
But adjustable at	12,149 97
	<u>15,149 97</u>
	<u>1,392,149 97</u>

NOTE.—Debt falling due by fiscal years:—

Closing September 30, 1878	\$345,000 00
“ “ 30, 1879	46,000 00
“ “ 30, 1883	629,000 00
“ “ 30, 1890	357,000 00
	<u>\$1,377,000 00</u>

## PREMIUM ON BONDS.

Under Joint Resolution No. 1, and Act number 12, Laws of 1875, State Bonds have been purchased, during the present fiscal year, as follows:

In October, 1875—	\$45,000 00	Two-Million Loan Bonds of 1878, at	
		3.866 % premium, amounting to.	\$1,739 70
	3,000 00	Two-Million Loan Bonds of 1883, at	
		3.866 % premium, amounting to.	115 98
	3,000 00	Renewal Loan Bonds, at 3.866 %	
		premium, amounting to-----	115 98
	1,000 00	War Bounty Bonds, at 3.845 % pre-	
		mium, amounting to-----	38 45
In May, 1876—	1,000 00	Two-Million Loan Bonds of 1878, at	
		3 % premium, amounting to-----	30 00

Total bonds.....	\$53,000 00,	purchased at an average of 3.849 +	
		% premium, amounting to-----	\$2,040 11

Attached to the above \$53,000.00 of bonds were coupons, to cancel	
which, had the bonds run to maturity, would have required.....	\$8,762 50
Deduct premium paid.....	2,040 11

Cost to State less than if bonds had matured.....	\$6,722 39
---	------------

## INTEREST UPON THE BONDED STATE DEBT, EXCLUSIVE OF CANAL.

Interest upon the Two-Million and Renewal Loan Bonds is payable on the first days of January and July of each year, and upon the War Bounty Loan the first days of November and May of each year; so that interest falling due the present fiscal year would accrue: upon the Two-Million and Renewal Loan Bonds during the twelve months ending July 1, 1876, and upon the War-Bounty Loan Bonds during the twelve months ending May 1, 1876.

Had there been no bonds purchased during the period in which the interest falling due this (fiscal) year was accruing, the amount of interest paid during the year closing September 30, 1876, would have been as follows:

On Two-Million Loan Bonds—due January 1, 1878...	\$17,460 00	
“ “ “ “ “ “ 1, 1883...	37,920 00	
“ Renewal “ “ “ July 1, 1878...	6,300 00	
“ War-Bounty “ “ “ May 1, 1890...	25,200 00	
Total.....	\$86,880 00	\$86,880 00

But, on account of purchasing bonds during the period in which the interest payable this (fiscal) year was accruing, the coupons were canceled by the following payments:

On Two-Million Loan Bonds—1878.....	\$15,605 33	
“ “ “ “ “ 1883.....	37,800 00	
“ Renewal “ “ “ 1878.....	6,120 00	
“ War-Bounty “ “ “ 1890.....	25,048 00	
	<u>84,573 33</u>	

Saving in interest falling due the present fiscal year... \$2,306 67

Should there be no bonds purchased during the period in which the interest falling due during the year closing September 30, 1877, would accrue, the amounts would be as follows:

On Two-Million Loan Bonds—1878.....	\$14,640 00	
“ “ “ “ “ 1883.....	37,740 00	
“ Renewal “ “ “ 1878.....	6,060 00	
“ War-Bounty “ “ “ 1890.....	24,990 00	
	<u>83,430 00</u>	

Annual saving in interest on account of bonds purchased during year..... \$3,450 00

## TWO-MILLION LOAN SINKING FUND.

The credit balance of the Two-Million-Loan Sinking Fund at the close of the last fiscal year, September 30, 1875, was..... \$247,684 27

Add amounts transferred to fund during year:

From Specific Tax Fund.....	\$210,912 6	
“ General “ .....	11,850 55	
		<hr/> 222,763 31

Measure of the possible reduction of the bonded debt during the year closing September 30, 1876..... \$470,447 58

But the only bonds the “Fund Commissioners” could purchase “at rates” which “in their judgment” were “for the interest of the State,” were as follows:

*Bonds purchased:—*

Two-Million Loan—1878.....	\$46,000 00	
“ “ “ —1883.....	3,000 00	
Renewal “ .....	3,000 00	
War-Bounty “ .....	1,000 00	
		<hr/> \$53,000 00

*Premium paid:*

On Two-Million Loan—1878.....	\$1,769 70	
“ “ “ —1883.....	115 98	
“ Renewal “ .....	115 98	
“ War Bounty “ .....	38 45	
		<hr/> 2,040 11
		<hr/> 55,040 11

Leaving in the Sinking Fund at close of year..... \$415,407 47

The outstanding bonds which are payable through the Two-Million Loan Sinking Fund are:—

Two-Million Loan—due in 1878.....	\$244,000 00	
“ “ “ — “ “ 1883.....	629,000 00	
Renewal “ — “ “ 1878.....	101,000 00	
War-Bounty “ — “ “ 1890.....	357,000 00	
		<hr/> 1,331,000 00

Giving for debt to be met by future credits to the Two-Million Loan Sinking Fund..... \$915,592 53

Under the present laws, the annual credits to the Two-Million loan Sinking Fund will probably reach the following *estimated* amounts:

Credits, September 30, 1877.....	\$220,000 00	
“ “ 30, 1878.....	240,000 00	
“ “ 30, 1879.....	250,000 00	
“ “ 30, 1880.....	280,000 00	
		<hr/> 990,000 00

In 1880 the estimated credits to the Sinking Fund will have exceeded the debt by..... \$74,407 47

But, as the premium paid for bonds purchased is chargeable to this fund, it will probably take until 1880 for the accumulations of the Fund to reach the amount of the debt.

Credit balance of Sinking

Fund Sept. 30, 1876.....	\$415,407 47		\$415,407 47	
Bonds due in 1878.....		\$345,000 00	<u>345,000 00</u>	\$70,407 47
Estimated credits to Sinking F'd to Sept. 30, 1880	990,000 00		\$990,000 00	
Bonds due in 1883.....	\$629,000 00			
Bonds due in 1890.....	357,000 00			
		986,000 00	<u>986,000 00</u>	4,000 00
Actual and estimated credits to Sinking Fund to September 30, 1880 .....	\$1,405,407 47			

Total of bonds yet to be paid from

Fund.....\$1,331,000 00

Credits in excess of bonds outstanding.....			\$74,407 47	
The amount of this excess which is actual, is.....	\$70,407 47			
being the difference between the amount now in the Sinking Fund and all bonds payable from it which mature prior to 1880.				
Leaving for amount of estimated excess .....		4,000 00		
			<u>74,407 47</u>	

#### SOLDIERS' BOUNTY.

During the fiscal year State Bounties were paid to the amount of.....	\$250 00
To the widow of Erastus Corwin, Co. C, 10th Mich. Infantry	\$50 00
“ Barthel Thompson, Co. I, 3d Mich. Infantry.....	100 00
“ Frank J. Weiter, Co. I, 6th Mich. Cavalry.....	100 00

#### PAYMENT FOR TRANSPORTATION OF STATE MILITIA.

Of the appropriation under Act 144, Laws of 1875, there was unexpended September 30, 1875.....	\$430 10
This balance has been reduced .....	104 40
Leaving for balance of appropriation September 30, 1876.....	<u>\$325 70</u>

#### LIQUOR TAX.

During the past year the receipts to the State Treasury under Act 226, Laws of 1875, were but.....	\$400 00
Of this amount, D. V. Brown paid, Feb. 8, 1876.....	\$300 00
“ “ “ J. F. Barks “ July 28, 1876.....	100 00

## NEW STATE CAPITOL.

The payments during the year, on account of the New Capitol,  
are given in detail in Table No. 14, page 21, and amount to... \$225,342 36

The total of all appropriations for the erection of the New  
Capitol is..... \$1,365,000 00

By Act 67, 1871, as amended by Act 4, 1872..... \$1,200,000 00

“ “ 9, 1875, for steam heating and  
ventilating..... \$70,000 00

By Act 9, 1875, for roof, steps and  
interior finish..... 30,000 00

By Act 114, 1875, for stone cornice and balustrade 100,000 00  
65,000 00

1,365,000 00

\$1,365,000 00

The several contracts at this date amount to ..... 1,308,651 41 \$1,308,651 41

Leaving for amount applicable to sundry expenses \$56,348 59 56,348 59

\$1,365,000 00

From the contracts..... \$1,308,651 41

Deduct payments to contractors, to date..... 773,343 06

Amount of contracts yet unexpended..... \$535,308 35

From the portion of the appropriation applicable to  
sundries ..... \$56,348 59

Deduct payments on account of sundry expenses to  
date..... 46,509 72

Amount of sundries yet unexpended..... 9,838 87

Total of undrawn appropriations..... \$545,147 22

The amount of the several contracts is stated at..... \$1,308,651 41

If to the payments to the contractors..... \$773,343 06

One ninth be added..... 85,927 00

The result will show the gross allowances on all  
contracts to date..... \$859,270 06

The balance of the several contracts  
(above)..... \$535,308 35

Is really too large by..... 85,927 00

Amount of all contracts subject to future allowances. 449,381 35

1,308,651 41



Section 14, Act 4 of 1872, provides that "in no event shall more than ninety per cent. of the amount called for in any contract be paid to the contractor named therein before the completion of his contract and its acceptance by said Board."

The amount withheld from the contractors under this provision  
amounted, September 30, 1876, to..... \$85,927 00

The payments through the several accounts are as follows:

New State Capitol—

Construction Account.....	\$659,090 14		
Steam Heating and Ventilating, Construction Account.....	27,269 72		
Stone Cornice and Balustrade Ac- count .....	80,069 13		
Roof, Steps, and Interior Finish Account .....	6,914 07	\$773,343 06	
Sundries Account.....	\$44,232 44		
Steam Heating and Ventilating, Sundries Account.....	2,277 28	46,509 72	\$819,852 78

Balances of accounts September 30, 1876.

New State Capitol—

Construction Account.....	\$445,115 79		
Steam Heating and Ventilating, Construction Account.....	34,423 92		
Stone Cornice and Balustrade Ac- count.....	15,791 47		
Roof, Steps, and Interior Finish Account .....	39,977 17	\$535,308 35	
Sundries Account.....	\$3,809 79		
Steam Heating and Ventilating, Sundries Account.....	6,029 08	9,838 87	545,147 22

Total of appropriations for all purposes..... \$1,365,000 00

The condition of the accounts with the different appropriations September 30, 1876, is as follows:

NEW STATE CAPITOL—CONSTRUCTION ACCOUNT.

Credited with original contract with N. Osburn & Co.....	1,144,057 20
“ “ extras allowed contractors by Building Commissioners (transferred from Sundries Account).....	23,042 10
	<hr/>
	\$1,167,099 30
Debited with payments to contractors.....	\$659,090 14
“ “ omissions in original contract (transferred to Sundries Account).....	\$14,015 65
Debited with transfers to Stone Cornice and Balustrade Account.....	31,986 48
Debited with transfers to Roof, Steps, and Interior Finish Account.....	16,891 24
	<hr/>
	62,893 37
	<hr/>
	721,983 51
	<hr/>
Credit balance September 30, 1876.....	<u>\$445,115 79</u>

NEW STATE CAPITOL—STEAM HEATING AND VENTILATING, CONSTRUCTION ACCOUNT.

Credited with contract with Walworth Manufacturing Company.....	\$59,613 04
“ “ contract with N. Osburn & Co.....	1,747 42
	<hr/>
	\$61,360 46
“ “ extras allowed contractors by Building Commissioners (transferred from Steam Heating and Ventilating, Sundries Account) .....	333 18
	<hr/>
	\$61,693 64
Debited with payments to contractors.....	27,269 72
	<hr/>
Credit balance September 30, 1876.....	<u>\$34,423 92</u>

## NEW STATE CAPITOL—STONE CORNICE AND BALUSTRADE ACCOUNT.

Credited with amount appropriated by Act 114 of 1875 (which is covered by contract with N. Osburn & Co.).....	\$65,000 00
“ “ transfer from Construction Account.....	31,986 48
	<hr/>
	\$96,986 48
Debited with payments to contractors.....	\$80,069 13
“ “ omissions in contract (transferred to New State Capitol—Sundries Account) 1,125 88	
	<hr/>
	81,195 01
Credit balance September 30, 1876.....	<hr/> <hr/> \$15,791 47

## NEW STATE CAPITOL—ROOF, STEPS, AND INTERIOR FINISH ACCOUNT.

Credited by an appropriation of Act 9 of 1875 (which is covered by contract with N. Osburn & Co.) of.....	\$30,000 00
“ with transfer from Construction Account.....	16,891 24
	<hr/>
	\$46,891 24
Debited with payments to contractors.....	6,914 07
	<hr/>
Credit balance September 30, 1876.....	<hr/> <hr/> \$39,977 17

## NEW STATE CAPITOL—SUNDRIES ACCOUNT.

Credited with the difference between the appropriation of.....			\$1,200,000 00
And the original contract with N. Osburn & Co.....			1,144,057 20
			<hr/>
			\$55,942 80
"	"	omissions in original contract (transferred from Construction Account)	\$14,015 65
"	"	omissions in Contract for Stone Cornice and Balustrade Account (transferred from Stone Cornice and Balustrade Account).....	1,125 88
			<hr/>
			15,141 53
			<hr/>
			\$71,084 33
Debited with payments on account of sundry expenses.....			\$44,232 44
"	"	extras allowed contractors by Building Commissioners (transferred to Construction Account).....	23,042 10
			<hr/>
			67,274 54
			<hr/>
			\$3,809 79
			<hr/>
Credit balance September 30, 1876.....			

## NEW STATE CAPITOL—STEAM HEATING AND VENTILATING, SUNDRIES ACCOUNT.

Credited with the difference between the appropriation of. \$70,000 00			
And the contracts with Walworth Manufacturing Company.....			\$59,613 04
And with N. Osburn & Co....			1,747 42
			<hr/>
			61,360 46
			<hr/>
			\$8,639 54
Debited with payments on account of sundry expenses..			\$2,277 28
"	"	extras allowed contractors by Building Commissioners (transferred to Steam Heating and Ventilating, Construction Account).....	333 18
			<hr/>
			2,610 46
			<hr/>
			\$6,029 08
			<hr/>
Credit balance September 30, 1876.....			

## STATE HOUSE OF CORRECTION.

The disbursements from the State Treasury on account of the State House of Correction for the year, amount to..... \$82,639 80  
And were for the following purposes:

## CONSTRUCTION:—

Paid Jule A. Knapp Co., on contract....\$21,451 74  
“ Wm. Albrecht successor to Jule A.  
Knapp & Co.) on contract..... 55,505 54  
—————\$76,957 28

## INCIDENTALS:—

Paid for plans and specifications..... \$1,275 00  
“ “ per diem and expense of Supt. of  
Construction ..... 1,342 92  
“ “ salary and expense of Secretary.. 1,285 24  
“ “ per diem and expense of Building  
Commissioners..... 342 30  
“ “ clerical services..... 812 07  
“ “ lumber and grading..... 382 54  
“ “ rent of office..... 50 00  
“ “ printing and stationery ..... 43 50  
“ “ livery and setting trees..... 82 50  
“ “ right of way..... 15 00  
“ “ sundries..... 51 45  
————— 5,682 52  
————— 662,39 80

The amount appropriated for the above institution is..... \$152,500 00  
By Act 170 of 1873..... \$2,500 00  
“ “ 96 “ 1875..... 150,000 00  
————— 152,500 00

From the appropriation above..... \$152,500 00  
Deduct the amount of the contract..... 134,545 42  
—————  
And there is left for sundry incidental expenses..... \$17,954 58

The payments to contractors..... \$76,957 28  
represent but eighty-five per cent. of the gross allowances. Add  
the fifteen per cent., withheld by State under Section 5, Act 96,  
of 1875..... 13,580 68  
—————

And we have for total allowances to date..... \$90,537 96

The balance of Construction Account..... \$61,913 19  
is really too large by..... 13,580 68  
—————

Amount of contract applicable to future estimates..... \$48,332 51

The following is the condition of the accounts with this institution September 30, 1876 :

STATE HOUSE OF CORRECTION—CONSTRUCTION ACCOUNT.

Credited with amount of contract.....	\$134,545 42
“ “ extras allowed contractors by Building Commissioners (transferred from Incidental Account).....	4,326 45
	<hr/>
	\$138,871 87
Debited “ payments to contractors to date.....	\$76,957 28
“ “ omissions in contract (transferred to Incidental Account).....	1 40
	<hr/>
	76,958 68
Credit balance September 30, 1876.....	<hr/> <hr/> \$61,913 19

STATE HOUSE OF CORRECTION—INCIDENTAL ACCOUNT.

Credited with the difference between the appropriation and contract, as above.....	\$17,954 58
“ “ omissions in contract (transferred from Construction Account).....	1 40
	<hr/>
	\$17,955 98
Debited “ payments on account of sundry incidental expenses, to date.....	\$9,042 02
“ “ extras allowed contractors by Building Commissioners (transferred to Construction Account).....	4,326 45
	<hr/>
	13,368 47
Credit balance September 30, 1876.....	<hr/> <hr/> \$4,587 51

All payments on account of the New State Capitol and State House of Correction are made from the Treasury upon warrants of the Auditor General, direct to the contractor or parties presenting the evidence of indebtedness. These warrants are drawn for material furnished or services rendered, but, in no case, without the account being fully itemized.

Payments from the Treasury for other institutions, for building or sundry expenses, are made upon warrants of the Auditor General, drawn for such amounts as are certified by the proper officers to be necessary for immediate use; but not until vouchers covering expenditures of money previously drawn, have been filed in the office of the Auditor General. The following statements do not necessarily show the money drawn from the State Treasury during the fiscal year, as they include only what is shown on the papers filed as covering the fiscal year. As, for instance, a disbursement from the State Treasury September 30, 1876, would not reach the institution, in some cases, until October, in which case it would be reported in the next fiscal year. The Appropriation table (No. 54, pages 39, 40, and 41) gives the payments from the State Treasury during the *fiscal* year.

### ACCOUNTS WITH THE VARIOUS STATE INSTITUTIONS.

as summarized in Table No. 162, pages 150 and 151, show their receipts to have been as follows:

From State Treasury.....	\$497,423 72
“ earnings of institutions, etc.....	375,522 78
	<u>\$872,946 50</u>
“ loans and advances.....	96,496 01
	<u>\$969,442 51</u>

Their disbursements:

For current expenses.....	\$653,137 46
For building and special purposes .....	225,851 16
	<u>\$878,988 62</u>
For payments of loans and advances..	83,331 08
	<u>962,319 70</u>

Excess of receipts during year..... \$7,122 81

And their Balances:

Balance on hand September 30, 1875....	\$42,188 03
“ overdrawn “ 30, 1875 ..	309 44
	<u>                    </u>
“ on hand “ 30, '75 (net).....	\$41,878 59
“ “ “ 30, 1876....	\$52,658 31
“ overdrawn “ 30, 1876....	3,656 91
	<u>                    </u>
“ on hand “ 30, '76 (net).....	49,001 40

Increase of balance during year..... \$7,122 81

Balance in State Treasury September 30, 1876.....\$1,064,005 30  
 “ “ Treasuries of State Institutions September 30, 1876.. 49,001 40

Unexpended State funds September 30, 1876.....\$1,113,006 70

By *classes* of institutions the receipts for the year were—

	From State Treasury.	From other Sources.	Total.
For Educational.....	\$190,796 73	\$59,046 51	\$249,843 24
Asylums .....	179,600 00	149,431 75	329,031 75
Reformatory .....	64,500 00	120,087 66	184,587 66
Miscellaneous .....	62,526 99	46,956 86	109,483 85
Footings .....	<u>\$497,423 72</u>	<u>\$375,522 78</u>	<u>\$872,946 50</u>

The disbursements—

	Current Expenses.	Building and Special.	Total.
For Educational.....	\$187,972 65	\$50,248 20	\$238,220 85
Asylums .....	196,189 74	142,870 64	339,060 38
Reformatory .....	182,630 98	10,718 88	193,349 86
Miscellaneous .....	86,344 09	22,013 44	108,357 53
Footings.....	<u>\$653,137 46</u>	<u>\$225,851 16</u>	<u>\$878,988 62</u>

And the Loans and Advances<sup>1</sup>

	Received.	Paid.
For Educational .....	\$12,961 71	\$3,745 02
Asylums .....	22,000 00	22,000 00
Reformatory .....	61,534 30	57,586 06
Footings.....	<u>\$96,496 01</u>	<u>\$83,331 08</u>

By *Institutions* the receipts, disbursements, loans and advances, and balances were as follows:

## UNIVERSITY OF MICHIGAN.\*

*Receipts:*<sup>1</sup>

From State Treasury.....	\$96,371 32	
“ other sources.....	34,433 34	
	<u>\$130,804 66</u>	
“ Loans.....	12,585 34	\$143,390 00
Balance on hand, September 30, 1875.....		<u>4,123 94</u>
Total resources.....		<u>*\$147,513 94</u>

*Disbursements:*<sup>1</sup>

For current expenses.....	\$92,412 67	
“ building and special.....	22,774 22	
	<u>\$115,186 89</u>	
“ Loans.....	3,502 57	*118,689 46
Balance on hand, September 30, 1876.....		<u>28,824 48</u>

<sup>1</sup> See Table No. 162, pages 150 and 151.<sup>1</sup> See Table No. 163, page 150.<sup>2</sup> See Table No. 162, pages 150 and 151.<sup>3</sup> Disbursements from the State Treasury since the organization of the State: (See, also, note “”, p. xviii.)Interest paid by State on Trust Funds:<sup>1</sup>

University Fund.....	\$576,504 77
Normal School Fund.....	44,781 73
Agricultural College Fund.....	85,516 62
Primary School Fund.....	<u>2,181,773 82</u>
	\$2,888,576 94

Interest paid from receipts from holders of part-paid land certificates:<sup>1</sup>

University.....	\$407,576 32
Normal School.....	52,833 38
Agricultural College.....	34,623 11
Primary School.....	<u>1,599,436 13</u>
	2,094,469 94

On account of appropriations for State institutions:<sup>1</sup>*Educational—*

University.....	\$349,921 60
Normal School.....	253,372 43
Agricultural College.....	451,434 81
State Public School.....	<u>184,891 00</u>
	\$1,239,619 84

*Reformatory—*

Reform School.....	\$617,468 67
State House of Correction.....	86,999 30
State Prison.....	<u>854,318 97</u>
	1,558,786 94

*Asylums—*

For Insane—Eastern.....	\$204,024 80
“ —Michigan.....	1,069,362 71
“ D., D. and B., at Flint.....	<u>885,607 31</u>
	2,158,994 82
	<u>4,926,391 00</u>

Total disbursements for the support of Asylums and Educational and Reformatory Institutions.....\$9,859,436 48

<sup>1</sup> See Appendix p. 169.



## STATE NORMAL SCHOOL. \*

*Receipts:* <sup>1</sup>

From State Treasury.....	\$17,000 00	
“ other sources.....	3,173 43	
		\$20,173 43
Advanced by Treasurer of Institution.....	376 37	
		\$20,549 80
Balance on hand September 30, 1875.....		2,397 37
Total resources.....		* \$22,947 17

*Disbursements:* <sup>1</sup>

For current expenses.....	\$22,704 2	
Reimbursed Treasurer of Institution.....	242 5	
		* 22,947 17

## AGRICULTURAL COLLEGE. \*

*Receipts:* <sup>2</sup>

From State Treasury.....	\$32,675 41	
“ other sources.....	21,439 74	
		\$54,115 15
Balance on hand September 30, 1875.....		<sup>b</sup> 394 64
Total resources.....		* \$54,509 79

*Disbursements:* <sup>2</sup>

For current expenses.....	\$45,316 22	
“ building and special.....	6,352 02	
		* 51,668 24
Balance on hand, September 30, 1876.....		* \$2,841 55

<sup>1</sup> See Table No. 164, page 151.    <sup>2</sup> See Table No. 165, page 152.<sup>a</sup> See Table No. 162, pages 160 and 151.<sup>b</sup> \$1 35 less than shown in A. G. Report for 1875, page xvii., being the net amount of uncorrected errors in the accounts at that date. The accounts in this report state the balances as though the corrections were made.

\* DISBURSEMENTS from the State Treasury since the Organization of the State for the Support of Educational and Reformatory Institutions and Asylums. (See, also, note “\*”, p. xvii.)

	FROM INTEREST PAID BY STATE		On Account of Appropriations	Total to Each Institution.	Total by Classes.
	On Trust Funds.	From Receipts from Holders of Part-Paid L'd Certificates			
<i>Educational Institutions:</i>					
Primary Schools.....	\$2,181,778 82	\$1,599,436 13	.....	\$3,781,209 95	
University.....	576,504 77	407,576 82	\$349,921 60	1,334,002 69	
Normal School.....	44,781 73	52,833 34	233,379 43	330,987 54	
Agricultural College.....	35,515 62	34,623 11	451,434 81	521,573 54	
State Public School.....	.....	.....	184,891 00	184,891 00	\$6,152,664 73
<i>Reformatory Institutions:</i>					
Reform School.....	.....	.....	617,468 67	617,468 67	
State House of Correction.....	.....	.....	85,969 30	85,969 30	
State Prison.....	.....	.....	854,318 97	854,318 97	1,557,786 94
<i>Asylums:</i>					
For Insane—Eastern.....	.....	.....	204,024 80	204,024 80	
“ “ Michigan.....	.....	.....	1,059,362 71	1,059,362 71	
“ D., D. and B., at Flint.....	.....	.....	885,597 31	885,597 31	2,148,984 82
Totals.....	<sup>a</sup> \$2,838,575 94	<sup>a</sup> \$2,094,468 94	<sup>a</sup> \$4,926,391 60	\$9,859,436 48	\$9,859,436 48

<sup>a</sup> See Appendix page 159.

STATE PUBLIC SCHOOL.<sup>1</sup>*Receipts :*<sup>2</sup>

From State Treasury.....	\$44,450 00
Balance on hand September 30, 1875.....	177 11

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Total resources.....<sup>\*</sup> \$44,627 11

*Disbursements :*<sup>3</sup>

For current expenses.....	\$27,162 06
“ building and special .....	21,121 96
	<hr/>
	<sup>*</sup> 48,284 02

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Balance overdrawn September 30, 1876.....<sup>\*</sup> \$3,656 91

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## TEACHERS' INSTITUTES.

*Receipts :*<sup>4</sup>

From State Treasury.....	\$300 00
Balance on hand September 30, 1875.....	94 67

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Total resources.....<sup>\*</sup> \$394 67

*Disbursements :*<sup>5</sup>

For expenses of Institutes.....	<sup>*</sup> 376 98
---------------------------------	---------------------

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Balance on hand September 30, 1876.....<sup>\*</sup> \$17 69

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INSTITUTION FOR EDUCATING THE DEAF AND DUMB, AND THE BLIND.<sup>6</sup>*Receipts :*<sup>7</sup>

From State Treasury.....	\$47,200 00
“ other sources.....	9,654 86

---

Balance on hand, September 30, 1875..... \$56,854 86  
1,418 73

---

Total resources.....<sup>\*</sup> \$58,273 59

*Disbursements :*<sup>8</sup>

For current expenses.....	\$45,700 36
“ building and special .....	11,057 13
	<hr/>
	<sup>*</sup> 56,757 49

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Balance on hand September 30, 1876.....<sup>\*</sup> \$1,516 10

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<sup>1</sup> For total disbursements by the State for the benefit of this school, see notes “\*”, pages xvii. and xviii.

<sup>2</sup> For total disbursements by State for the benefit of this Institution, see notes “\*”, pages xvii. and xviii.

<sup>3</sup> See Table No. 168, page 153.

<sup>4</sup> “ “ “ 167, “ 153.

<sup>5</sup> See Table No. 168, page 154.

<sup>6</sup> See Table No. 162, pages 150 and 151.

MICHIGAN ASYLUM FOR INSANE.<sup>1</sup>*Receipts :* \*

From State Treasury.....	\$42,400 00	
“ other sources.....	134,929 09	
	<hr/>	\$177,329 09
“ Loans.....	22,000 00	
	<hr/>	\$199,329 09
Balance on hand September 30, 1875.....		4,906 14
		<hr/>
Total resources.....		* \$204,235 23

*Disbursements :* \*

For current expense.....	\$150,489 38	
“ building and special.....	22,936 89	
	<hr/>	\$173,426 27
“ Loans.....	22,000 00	
	<hr/>	95,426 27
		<hr/>
Balance on hand September 30, 1876.....		* \$8,808 96
		<hr/> <hr/>

EASTERN ASYLUM FOR THE INSANE.<sup>1</sup>*Receipts :* \*

From State Treasury.....	\$90,000 00	
“ other sources.....	4,847 80	
	<hr/>	\$94,847 80
Balance on hand, September 30, 1875.....		17,119 63
		<hr/>
Total resources.....		* \$111,967 43

*Disbursements :* \*

Building and special—		
Construction.....	\$101,247 18	
Miscellaneous.....	7,629 44	
	<hr/>	* 108,876 62
		<hr/>
Balance on hand, September 30, 1876.....		* \$3,090 81
		<hr/> <hr/>

<sup>1</sup> For total disbursements by the State for the benefit of this Asylum see Notes “m”, pages xvii and xviii.

<sup>2</sup> See Table No. 169, page 155.

<sup>3</sup> See Table No. 170, page 155.

<sup>4</sup> See Table No. 163, pages 150 and 151.

MICHIGAN STATE PRISON.<sup>1</sup>*Receipts:* \*

From State Treasury.....	\$36,000 00	
“ other sources.....	112,380 50	
	<hr/>	148,380 50
“ loans and advances.....		61,534 30
		<hr/>
Total resources.....		* \$209,914 80
Balance overdrawn September 30, 1875.....		309 44
		<hr/>
Amount applicable to expenses of year.....		\$209,605 36
<i>Disbursements:</i> *		
For current expense .....	\$148,687 99	
“ building purposes.....	2,712 47	
	<hr/>	\$151,400 46
“ loans and advances.....		57,586 06
		<hr/>
		* 208,986 52
		<hr/>
Balance on hand September 30, 1876.....		* \$618 84
		<hr/>

## STATE REFORM SCHOOL.\*

*Receipts:* \*

From State Treasury.....	\$28,500 00	
“ other sources.....	7,707 16	
	<hr/>	\$36,207 16
Balance on hand September 30, 1875.....		6,659 25
		<hr/>
Total resources.....		* \$42,866 41
<i>Disbursements:</i> *		
For current expenses .....	\$33,942 99	
“ building and special .....	8,006 41	
	<hr/>	* 41,949 40
		<hr/>
Balance on hand September 30, 1876.....		* \$917 01
		<hr/>

<sup>1</sup> For total disbursements by the State for the benefit of the Prison, see notes “\*”, pages xvii, and xviii.<sup>2</sup> For total disbursements by the State for the benefit of this School, see notes “\*”, pages xvii, and xviii.<sup>3</sup> See Table No. 171, page 153.<sup>4</sup> See Table No. 172, page 157.<sup>5</sup> See Table No. 162, pages 150 and 151.

## ST. MARY'S FALLS SHIP CANAL.

*Receipts : <sup>1</sup>*

From State Treasury.....	\$6,316 99	
“ other sources .....	40,528 96	

---

 \$46,845 95

Balance on hand September 30, 1875..... 3,013 77

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 Total resources..... 49,859 72
*Disbursements : <sup>1</sup>*

For current expenses, repairs, etc. ....	\$33,607 46	
Paid into State Treasury.....	14,668 03	

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 \* 48,275 49

Balance on hand September 30, 1876..... \* \$1,584 23

## STATE LIBRARY.

*Receipts : <sup>2</sup>*

From State Treasury.....	\$2,000 00	
“ sale of Michigan Reports.....	5,897 75	

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 \$7,897 75

Balance on hand September 30, 1875..... 172 41

---

 Total resources..... \* \$8,070 16
*Disbursements : <sup>2</sup>*

For books, pamphlets, etc. ....	\$1,702 05	
Paid into State Treasury—from sale of Reports..	5,897 75	

---

 \* 7,599 80

Balance on hand September 30, 1876..... \* \$470 36

## STATE MILITARY BOARD—(SOLDIERS' AID).

*Receipts : <sup>3</sup>*

From State Treasury.....	\$4,000 00	
Balance on hand September 30, 1875.....	1,199 50	

---

 Total resources..... \* \$5,199 50
*Disbursements : <sup>3</sup>*

For maintenance of disabled soldiers.....	\$1,658 50	
“ transportation of disabled soldiers.....	13 95	
“ incidental expenses.....	12 25	

---

 \* 1,684 70

Balance on hand September 30, 1876..... \* \$3,514 80

<sup>1</sup>See Table No. 173, page 157.<sup>2</sup>See Table No. 174, page 158.<sup>3</sup>See Table No. 175, page 158.<sup>4</sup>See Table No. 162, pages 150 and 151.

## STATE PIONEER SOCIETY.

*Receipts:*<sup>1</sup>

From State Treasury.....	\$250 00	
“ fees of member .....	127 70	
		377 70
Balance on hand June 30, 1875.....		142 50
Total resources.....		* \$520 20

*Disbursements:*<sup>1</sup>

For expenses of reunion.....	\$50 00	
“ “ “ committee.....	40 95	
“ printing, advertising, etc.....	32 50	
“ stationery, postage, etc.....	38 90	
		* 162 35
Balance on hand September 30, 1876.....		* \$357 85

## QUARTERMASTER GENERAL'S DEPARTMENT.

*Receipts:*<sup>2</sup>

From State Treasury.....	\$42,250 00	
“ other sources.....	402 45	
		\$42,652 45
Balance on hand September 30, 1875.....		368 37
Total resources.....		* \$43,020 82

*Disbursements:*<sup>2</sup>

For sundry purposes.....		* 42,925 19
Balance on hand September 30, 1876.....		* \$95 63

IMMIGRATION AGENCY.<sup>3</sup>*Receipts:*<sup>4</sup>

From State Treasury.....		* \$7,710 00
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*Disbursements:*<sup>4</sup>

For sundry purposes.....	\$6,262 34	
Returned to State Treasury by Gov. Bagley .....	1,447 66	
		* 7,710 00

<sup>1</sup> See Table No. 176, page 158.<sup>2</sup> See Table No. 177, page 159.<sup>3</sup> From Dec. 20, 1872, to Nov. 24, 1875. There has been \$2,000.00 drawn from the State Treasury during the year, for which, as yet, there has been no vouchers filed.<sup>4</sup> See Table No. 178, page 160.<sup>5</sup> See Table No. 182, pages 150 and 151.

## CONTENTS OF APPENDIX.

As but few of the tables in this report have been used or referred to in the preceding statements, it is deemed best to briefly notice each.

The tables of the Appendix are numbered from 1 to 323 consecutively, and are arranged in two general divisions. The first division—Tables No. 1 to 178 inclusive—is devoted to the current year's transactions, and is subdivided into several classes, viz.:

First—Tables No. 1, pages 2 and 3, to No. 11, page 17, inclusive, treat principally of the receipts, disbursements, balances, transfers, and of the proper division of money in the treasury.

Second—Tables No. 12, pages 18 and 19 to No. 44, page 29, inclusive, represent the transactions through the several General Ledger Funds.

Third—Tables No. 45, pages 30 and 31, to No. 81, page 67, inclusive, are composed of classified miscellaneous auxiliary account.

Fourth—Tables No. 82, pages 68 and 69, to No. 161, pages 148 and 149 inclusive, detail the transactions between the State and Counties.

Fifth—Tables No. 162, pages 150 and 151, to No. 178, page 159, inclusive, exhibit the accounts of the various State institutions, as written from papers filed with the Auditor General under Act 148, Laws of 1873.

The second division—Tables No. 179 to 323, inclusive—is made up of tabular work, which forms the basis of the proposed new system of keeping the general accounts of the office; of accounts with the counties since their organization; of a history of the bonded debt of the State, and sundry miscellaneous statements.

## “DAILY BUSINESS” BOOK.

Table No. 1, pages 2 and 3, contains the year's transactions on a form of this book. At the close of business each day for the past two years, such a statement of the accounts has been made. The showing is more complete than can be made on the General Ledger. The “RECAPITULATION” shows that of the \$1,064,005.30 in the Treasury September 30, 1876, but \$579,274.35 belonged to Revenue; and further, that against this Revenue balance of \$579,274.35 there were appropriations subject to call amounting to \$959,959.19, showing an absolute deficiency in the Revenue of \$380,684.84. During the year just closed there has not been a day when this class of obligations was not greater than the portion of money in the Treasury belonging to Revenue. In “STATEMENT B”, is shown the receipts to educational funds applicable to the expenses of State Government under Act 22, Laws of 1875. “STATEMENT C” shows the appropriations undrawn September 30, 1875; amount of, for calendar year 1876; amount drawn each month during fiscal year; amount undrawn at close of each month and at close of year; and sundry additions and deductions. “STATEMENT D” gives the balance in the Treasury at beginning of year, month, day, and at close of day, with changes of balance for the year, month and day; also, receipts and expenditures for year, month and day; also, maximum and minimum balances during year. “STATEMENT E” shows the balance in the Two-Million Loan Sinking Fund at commencement of year, additions and deductions during year, and balance at close of year; the bonds outstanding at commencement and close of year, and payments during year, by classes and aggregates.

## LEDGER BALANCES.

The balances of the General Ledger accounts for Septembers 30, 1875 and 1876, the receipts and expenditures from each fund during the year, and the transfers between funds for same period, with references to the fund tables, are given in Table No. 2, page 4. The condition of the accounts grouped in "*Sundry Deposits Account*" is shown in Table No. 2 A, page 5.

## TRANSFERS.

The transfers for the year are stated by funds in Table No. 3, page 6. The items and laws are given in Table No. 3 A, page 7.

## ANNUAL ANALYSIS.

The receipts and disbursements for the year are stated in gross by funds, and the refundings and re-imbursements deducted,—leaving the net, which is separated into revenue and non-revenue, in Table No. 5, pages 8 and 9.

## THE RECEIPTS AND DISBURSEMENTS

for each day in the year are given in Tables No. 5 and 6, pages 10 and 11. From September 30, 1875, to close of each day during year, in Tables No. 7 and 8, pages 12 and 13.

## THE BALANCES CHARGED STATE TREASURER

at the close of each day's business, the daily increase or decrease, the maximum and minimum balances since the commencement and during the year; also, the number of times in each month and during the year that the balance has increased and decreased, or the maximum and minimum changed, is shown in Table No. 9, pages 14 and 15.

## THE CHANGES IN THE TREASURY BALANCE

during, and to close of, each month, receipts and expenditure to close of month, balances at close of month, with amount of, in bank, and amount of, in treasury, are stated in Table No. 10, page 16.

## THE RECAPITULATION FROM THE DAILY BUSINESS BOOK

is copied for the 15th and last days of each month during the year, giving the Treasurer's balance and its proper division. Against one division—Revenue—stands a certain class of demands, viz.: the amount in the Two-Million Loan Sinking Fund and the unexpended portion of appropriations. This demand has constantly been in excess of the balance during the fiscal year just closed. The exact amount of this excess for the days stated, is given in Table No. 11, page 17.



### THE GENERAL LEDGER FUNDS

consist of Tables No. 12, page 18, to No. 44, page 29, inclusive, and as stated, exhibit the relations of the different funds with the State Treasury. But as all receipts and disbursements during the year are credited or charged to these funds, it is impossible to fully itemize in every fund table. Hence, the arrangement by classes and references by numbers, to sub-tables for details.

TO THE GENERAL FUND, TABLE NO. 12, PAGES 18 AND 19,  
is charged the greater portion of the

#### SALARIES OF PUBLIC OFFICERS,

which portion, for the year, amounted to \$37,041.95.

The name of each officer, with salary per annum, amount paid and time covered by payment; also, undrawn balances at beginning and close of year; also, salaries, payments and balances by funds, are stated in Table No. 45, pages 30 and 31.

#### THE EXPENSE OF THE JUDICIAL DEPARTMENT

for the year was \$64,083.66. The number of the Circuit, the name of each Judge, the salary per annum, the amount paid each officer and time covered by such payment, the balances due on salaries Septembers 30, 1875 and 1876, and payments for sundry expenses, are shown in Table No. 46, pages 32 and 33, and Table No. 46 A, pages 33 and 34.

#### APPROPRIATIONS PAID DURING THE YEAR

through this fund amounted to \$238,477.40. Table No. 54, pages 39, 40, and 41, gives the amounts by Sections and Acts, by institutions and by funds, which were appropriated for the year, or drawn during the year, the balances undrawn at commencement and close of year, and the amount charged out during year.

#### PAYMENTS TO TRUSTEES AND COMMISSIONERS OF ASYLUMS AND INSTITUTIONS.

There was paid for the above purposes under General Laws during the year, \$1,264.59; the amount for each institution and person is given in Table No. 60, page 45. This table also shows the payments to each of the

#### INSPECTORS OF STATE PRISON,

which, for the year, amounted to \$1,037.65. The same table details the

#### COSTS OF SUITS

paid during the year, which amounted to \$1,141.00.

## CONVEYING CONVICTS TO STATE PRISON

cost \$4,525.42.

This expense had for many years prior to 1875 been borne by the counties from which the convicts were sent, and the propriety of the change in the law, making it a burden upon the State at large, is not apparent.

While full authority is conferred upon the Auditor General by section 64, of act No. 213, laws of 1875, to "correct any errors \* \* as to form, items, or amount" in claims of this kind, the duty of auditing the bills is imposed upon an officer that, except in occasional instances, can have no personal knowledge of what would be legitimate "actual traveling expenses" for the sheriff and convict, or of the time necessarily spent in making the trip. In all cases the affidavit of the officer taking the convicts to prison as to the correctness of the bills has been required; but this does not relieve the Auditor General from the embarrassment of auditing claims that he can, from the nature of the case, know nothing more about than that a service has been rendered for which the claimant is entitled to *some* compensation.

## CONVEYING CHILDREN TO STATE PUBLIC SCHOOL

cost \$743.06.

## CARING FOR JUVENILE OFFENDERS

cost \$474.45. Table No. 59, page 44, shows the counties in which the expenses were incurred. Forty-three out of the seventy-six counties appear in the list.

## EXTRA CLERKS.

The total for this class of expenditures for the year is \$70,039.01, as shown by Table No. 47, page 34, which gives the amount for each month and for each department; also references to the department tables, in each of which may be found the name of every clerk, and the amount paid each month and for the year. But \$47,613.34 of the above is chargeable to "expense of sales" account, leaving the "extra clerks" account charged with \$22,425.67, being all that is paid from the revenue of the State.

## AWARDS OF THE BOARD OF STATE AUDITORS.

The allowances of the Board of State Auditors which were charged to this account during the year amounted to \$95,056.82. The total of each class of expenditures, the amount of each class for each department, and total for each department, are stated in Table No. 61, page 46.

## CORONERS' FEES.

During the year, the State paid to coroners \$1,504.31. Table No. 55, page 42, gives the name of the coroner who held the inquest, the name of the county in which it was held, and the name of the party on whom it was held; also, the amount paid in each county, to each coroner, for each inquest, and the date of allowance by court.

## THE NET RECEIPTS FROM DIRECT TAXES

during the year were \$475,583.85, determined as follows:

Total receipts on account of tax levied were, for the year.....	\$897,234 30
The payments to counties during the year (Table No. 76, page 62) amounted to.....	\$294,366 50
All expenses incident to the sale of lands delinquent for taxes (Table No. 56, page 42) amounted for the year, to.....	82,135 80
Aggregate refundings.....	45,148 15
Total deductions from the collections of the year.....	421,650 45
Giving for amount realized from direct taxation, as above.....	<u>\$475,583 85</u>

## THE DEBIT TRANSFERS

amount to \$427,387.31, and are for amounts carried to other funds. The items which make up this amount, and the laws under which the transfers were made, are shown in Table No. 3, page 6, and Table No. 3 A, page 7.

## INTEREST ON SURPLUS REVENUE.

This class of receipts amounted, for the year, to.....	\$65,218 41
And was from the following sources, viz.:	
From banks—interest on funds deposited.....	\$44,328 75
“ corporations, for over-due specific taxes:	
Railroad companies.....	\$20,606 01
Mining “.....	124 88
Freight, sleeping, and palace car companies.....	126 74
River imp’t companies.....	31 50
Express “.....	53
	<u>20,889 66</u>
	<u>65,218 41</u>

The receipts on account of

## PENALTIES

were \$78.36. The names of corporations paying interest on account of over-due taxes, or paying penalties under Act 11, Laws of 1873, are given in Table No. 62, pages 47 and 48.

## COLLECTION OF WAR CLAIM.

There was received on account of the claim against the United States, for expenses incurred in the war for the preservation of the Union.....

Expenses of collection.....	\$14,224 15
	<u>2,883 60</u>

Leaving for net re-imbursement, which was transferred to the Two-Million Loan Sinking Fund.....

\$11,340 55

## THE CREDIT TRANSFER

is from the Specific Tax Fund and amounts to \$78,504.43. The purposes of this transfer are shown in Tables No. 3 and 3 A, pages 6 and 7.

\* For amounts since organization of the State, see Table No. 238, pages 306-7.

## SPECIFIC TAX FUND, TABLE No. 15, PAGE 22.

The State Constitution provides for the disposition of the specific taxes received by the State Treasurer. The disposition of the amount, \$527,565.59, received during the year, is shown in Tables No. 3 and 3 A, pages 6 and 7.

The receipts were from Railroad, Insurance, Mining, Freight, Sleeping and Palace Car, Plank Road, Express and Telegraph Companies.

## RAILROAD COMPANIES

paid \$399,407.53. Table No. 64, pages 49, 50 and 51, gives the basis of taxation, the amount of tax charged, the amount paid during year, and balances unpaid Septembers 30, 1875 and 1876, by companies.

## INSURANCE COMPANIES

paid \$97,385.75. Table No. 65, pages 52 and 53, shows the class and amount of insurance tax paid, and location of the companies paying the same.

## MINING COMPANIES

paid \$20,199.56. Table No. 66, pages 54 and 55, shows the amounts by classes and counties; also, the basis of tax, the tax charged and amount paid during year, and balances unpaid Septembers 30, 1875 and 1876.

Under the ruling of the Supreme Court in the case of the Jackson Mining Co. *vs.* The Auditor General (page 488, Vol. 32 Mich. Reports), Specific Taxes heretofore charged on the books of this office, have been canceled as follows:

Iron Mountain Company, due in July, 1869.....		\$23 49
Jackson Company, " " " 1868.....	\$1,895 85	
" " " 1869.....	1,895 85	
" " " 1870.....	1,923 68	
" " " 1871.....	1,840 65	
		<hr/>
		7,556 03
Pittsburgh & Lake Angeline, " " " 1869.....	\$505 84	
" " " 1870.....	801 54	
" " " 1871.....	1,120 94	
		<hr/>
		2,428 32
		<hr/>
		\$10,007 84
		<hr/>

## FREIGHT, SLEEPING, AND PALACE CAR COMPANIES

paid \$5,030.03. Table No. 67, page 56, gives the amounts, by classes and by companies, of the tax charged and paid during the year, and unpaid balances Septembers 30, 1875 and 1876.

## PLANK ROAD COMPANIES

paid \$35.45.

## EXPRESS COMPANIES

paid \$1,485.96.

## TELEGRAPH COMPANIES

paid \$2,324.19. Of the last three classes of tax, Table No. 68 gives the amount paid by each company.

### PRIMARY SCHOOL INTEREST FUND.

As appears in Table No. 25, page 24, there was \$223,969.00 paid during the year for the support of Primary Schools. Table No. 77, page 63, gives the amount paid each county, as apportioned by the Superintendent of Public Instruction; also the number of children forming the basis of such apportionment.

### OTHER GENERAL LEDGER FUNDS.

The number and character of the entries are such that the details are sufficiently stated in all other fund tables without the aid of auxiliary exhibits. In the index accompanying this report, under the head of "Funds", subdivision "Transactions in Funds for fiscal year closing September 30, 1876", will be found the page of each.

### NON-PRODUCING MINING COMPANIES

which have filed reports during the year are given in Table No. 69, page 57.

### STREET RAILWAY COMPANIES.

Table No. 70, pages 58 and 59, is a tabularized statement of the reports of street railway companies, filed in this office during the year, and shows the number of miles completed; cost of construction, cost of construction and equipment; amount of money expended; capital stock, paid in, expended; receipts from tolls, and other sources; earnings expended on road; cost of operating road past year; dividends during year; set apart for repairs during year; indebtedness, bonded and floating, for each company.

### PLANK ROAD COMPANIES.

The reports from plank road companies are summarized in Table No. 71, pages 58 and 59, and show the year covered by report; miles completed; cost of road; amount borrowed; amount of all money expended; capital stock, paid in, expended; earnings, expended on road; receipts from tolls, and other sources; dividends; reparation fund; indebtedness and net profits, for each company.

### MANUFACTURING COMPANIES.

Table No. 72, page 60, shows the period covered by each report filed during the year; also, the capital paid in, and the money borrowed by each company.

### TWO-MILLION LOAN SINKING FUND.

Table No. 75, page 61, shows the transactions through this fund during the year. The amount of specific tax which reaches the fund is found by deducting from the total receipts to the Specific Tax Fund,—less the Upper Peninsula Mining Tax,—the amount of interest paid by the State on Educational funds and the amount set aside to meet the annual interest upon the bonded debt of the State. Table No. 73, page 60, states the total of specific tax applicable, for the year, to the payment of interest, also the interest upon the trust funds and the surplus which is carried to Table No. 74, page 61. From this surplus the interest upon the bonded debt is deducted and the balance carried to Table No. 75, page 61, to be used for the purchase of bonds.

## TRANSACTIONS BETWEEN THE STATE AND COUNTIES.

Table No. 83, pages 70 and 71, serves as a trial balance for the county accounts, and, as it is constructed, taken in connection with other accounts, constitutes the severest possible test as to the correctness of the different entries in each county account.

The table shows aggregates as follows:

Balances June 30, 1875:

Credited.....	\$630,261 10	
Debited.....	174,458 06	
Net credit balance .....		\$455,803 04

Balance June 30, 1876:

Credited.....	389,027 18	
Debited.....	223,144 81	
		168,882 37

Decrease in net credit balance during year..... \$289,920 67

Credit balances:

June 30, 1875.....	\$630,261 10
“ 30, 1876.....	389,027 18

Decrease of credit balances during year..... \$241,233 92

Debit balances:

June 30, 1876.....	\$223,144 81
“ 30, 1875.....	174,458 06

Increase of debit balances during year..... 48,686 75

Decrease in net credit balance as above..... 289,920 67

Total credits.....	\$2,062,117 03
“ debits.....	1,896,234 66

Excess of credits during year..... \$165,882 37

Cash credited.....	\$424,109 77
“ debited.....	308,444 02

Net cash receipts from counties during year..... \$115,665 75

Interest credited.....	\$91,154 17
“ debited.....	69,008 12

Gain to counties in interest account during year..... \$22,146 05

Miscellaneous debits.....	\$1,344,324 46
“ credits.....	916,591 99

Excess of Miscellaneous debits during year..... \$427,732 47

The number of each county table summarized here is given opposite the name of the county. The county tables, No. 85, page 74, to 160, page 147, inclusive, state each item of the accounts between the State and counties.

Table No. 84, pages 72 and 73, gives a summary of the transcripts of accounts made, under Section 106 of the Tax Law, at the time of settlement of sales by County Treasurers. The table references opposite each county, are to the transcript attached to the table numbered. These transcript statements cover the period from June 30, 1876, to the dates of settlement.

Besides the dates of settlement with the County Treasurers, the results shown by this table are as follows:

Balances July 1, 1876—

Credited.....	\$387,189 86
Debited.....	223,112 65

Net credit balance..... \$164,077 21

Balances after settlement—

Debited.....	\$274,901 45
Credited.....	385 61

Net debit balance..... 274,515 84

Net increase of debit balance since June 30, 1876..... \$438,593 05

Credit Balances—

July 1, 1876.....	\$387,189 86
After settlement.....	385 61

Net decrease in credit balance since June 30, 1876. \$386,804 25

Debit Balances—

After settlement.....	\$274,901 45
July 1, 1876.....	223,112 65

Net increase of debit balance since June 30, 1876. 51,788 80

Net increase of debit balance, as above, since June 30, 1876..... 438,593 05

The bids to the State at the sales in 1876 were..... \$377,596 07

“ “ “ “ 1875 “ ..... 335,074 11

Increase over previous year..... \$42,521 96

The cash paid to county treasurers upon settlements amounted to \$287,842 41

While the cash received was but..... 29,719 18

The disbursements from the State Treasury on account of these settlements exceeded the receipts by..... \$258,123 23

Had the provisions of Section 106 of the Tax Law been strictly complied with by County Treasurers, the last statement would have read:

Cash received from County Treasurers upon settlement..... \$304,299 84

Cash paid to County Treasurers upon settlement..... 287,907 23

In which case the receipts to the State Treasury would have exceeded the disbursements by..... \$16,392 61

there would have been no debit or credit balances in the county accounts, and the increase in the State Treasurer's balance would have been \$274,515.84.

## APPORTIONMENT OF TAXES.

Table No. 82, pages 68 and 69, gives the equalized valuation of the State for 1876 by counties and in the aggregate; also the apportionment of the State Tax for 1876 by Acts and aggregate for each county and for the State.

## ACRES AND TAX RETURNED AND REJECTED.

Table No. 79, page 65, shows the number of acres and the taxes thereon returned and rejected for the taxes of 1875, by counties and for the State. The net credit to each and all of the counties, and the balances of county accounts June 30, 1876; also, the percentage of rejections.

The returns of lands delinquent for taxes of 1875, in the counties of Gladwin and Isle Royal, were not received at this office within the time limited by section 68 of the tax law, and were rejected, except as to those parcels on which the taxes were voluntarily paid prior to the time for advertising. The returns from several townships in other counties were also received too late, and were in like manner rejected.

## TAXES CHARGED BACK TO COUNTIES.

Table No. 78, page 64, shows the tax, interest, expense and total, for each and all the counties, as charged back June 30, 1876.

## DELINQUENT TAXES OF 1874.

Table No. 80, page 66, shows the number of acres returned delinquent for taxes of 1874, and the disposition of the lands offered at the sale in October, 1875, for the taxes of 1874. Of the total amount advertised,.... \$564,425 37 the cash realized was from payments before sale,

To Auditor General..	\$8,603 45	
“ County Treasurers	94,026 98	
	<hr/>	\$102,630 03
Sales to individuals.....	115,722 12	
	<hr/>	\$218,352 55
The State bid in.....	\$335,152 32	
“ amount withheld.....	10,920 50	
	<hr/>	346,072 82
	<hr/>	<u>564,425 37</u>

## STATE TAX LANDS.

Table No. 81, page 67, shows the disposition of the \$1,210,848.93 State tax lands offered at the sales in October, 1875. As the “amount unsold” was \$1,146,879.11, it is hardly worth while to notice the balance.

This is the first sale since the repeal of the “Five Year Law,” and the increase for the year in the amount unsold is \$371,799.10, which forcibly suggests the necessity of the re-establishment on the statute books of the repealed section, which, however, might with propriety contain some additional provisions as a check against abuses that were alleged to have grown up under the original act. Attention is called to Table No. 316, pages 262 and 263, where is shown this class of transactions since the organization of the State.

## PAID TO COUNTY TREASURERS FOR CONDUCTING SALES.

Table No. 57, page 43, shows the total payments by the State as fees and as expenses to each county treasurer, for conducting the tax sales in 1875.



## ADVERTISING SALES IN 1875.

Table No. 58, page 43, shows the number of descriptions advertised, amount at forty cents each, number of errors, deductions on account of errors, and amount paid for each county.

## TAXATION UPON MANUFACTURE AND SALE OF LIQUOR.

Table No. 161, pages 148 and 149, is compiled from the first annual reports of county treasurers, under Sec. 14, Act 228, Laws of 1875, and is of great interest, combining, as it does, three distinct classes of industries, manufacturing, wholesaling, and retailing, and showing, also, the results of the first year's work under the law. It appears that there are one hundred and forty-four manufacturers in our State, and that they paid for their privilege \$9,187.13.

The wholesale dealers number one hundred and five. Their portion was \$23,708.52.

It took four thousand three hundred and fifty-one to do the retail business, and for their rights they paid \$404,809.87.

There was paid among them all—on account of slight delays,—\$1,656.36, as interest.

To recapitulate:

Under the above act, four thousand six hundred persons paid as tax	\$437,705 52
Paid as interest.....	1,656 36
Omitted to pay.....	49,767 68
Footings .....	<u>\$489,129 56</u>

The reasons for the non-collection of the above amount of \$49,767.68, as reported by the county treasurers, are as follows:

## ALLEGAN:

Paid after date of Report.....	\$571 25
Business discontinued.....	717 50
Remitted by Village Board.....	81 65
Death of dealer.....	50 00
	<u>\$1,420 40</u>

## BARAGA:

Business discontinued.....	\$30 00
	<u>30 00</u>

## BARRY:

Business discontinued.....	\$100 00
	<u>100 00</u>

## BAY:

Paid after date of Report.....	\$100 00
Business discontinued.....	2,289 03
Property insufficient to satisfy warrant.....	80 00
	<u>2,469 03</u>

## BENZIE:

Paid after date of Report.....	\$46 36
Property insufficient to satisfy warrant.....	184 60
Warrant not returned.....	125 00
	<u>355 96</u>

<b>BERRIEN :</b>		
Business discontinued.....	\$437 50	
Erroneous assessment.....	840 00	
"Proceedings taken to collect and case still in court" .....	150 00	
	<hr/>	\$1,427 50
<b>BRANCH :</b>		
Business discontinued.....	\$150 00	
	<hr/>	150 00
<b>CALHOUN :</b>		
Property insufficient to satisfy warrant.....	\$94 18	
	<hr/>	94 18
<b>CASS :</b>		
Property insufficient to satisfy warrant.....	\$255 77	
	<hr/>	255 77
<b>CLARE :</b>		
Paid after date of Report.....	\$150 00	
	<hr/>	150 00
<b>CLINTON :</b>		
Business discontinued.....	\$150 00	
	<hr/>	150 00
<b>EATON :</b>		
Paid after date of Report.....	\$26 57	
Business discontinued.....	275 56	
Not liable to assessment.....	91 13	
	<hr/>	393 26
<b>GENESEE :</b>		
Paid after date of Report.....	\$30 00	
Business discontinued.....	517 47	
	<hr/>	547 47
<b>GRATIOT :</b>		
Warrant not returned.....	\$181 65	
	<hr/>	181 65
<b>HOUGHTON :</b>		
Business discontinued.....	\$468 75	
	<hr/>	468 75
<b>INGHAM :</b>		
"The reasons why not coll. I cannot give. The sheriff ret. them uncoll. in full or in part".—		
Co. Treas.....	\$548 33	
	<hr/>	548 33
<b>IONIA :</b>		
Business discontinued.....	\$387 50	
	<hr/>	387 50
<b>IOSCO :</b>		
Business discontinued.....	\$75 00	
	<hr/>	75 00
<b>ISABELLA :</b>		
Paid after date of Report.....	\$310 83	
	<hr/>	310 83

**JACKSON:**

Paid after date of Report.....	\$244 42
Property insufficient to satisfy warrant.....	362 19

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\$606 61**KALAMAZOO:**

Paid after date of Report.....	\$140 50
Business discontinued.....	375 00
Death of dealer.....	95 84
Property insufficient to satisfy warrant.....	56 25
Promised "to pay soon".....	146 50

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814 09**KENT:**

Business discontinued.....	\$1,582 51
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1,582 51**KEWEENAW:**

Erroneous assessment.....	\$195 00
Dealers left County.....	412 50

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607 50**LAPEER:**

Paid after date of Report.....	\$1,704 02
Property insufficient to satisfy warrant.....	303 38
Warrant not returned.....	818 33

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2,825 73**LENAWEE:**

Paid after date of Report.....	\$85 67
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85 67**LIVINGSTON:**

Paid after date of Report.....	\$72 91
Property insufficient to satisfy warrant.....	16 67
Erroneous assessment.....	150 00

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239 58**MACKINAC:**

No reason given.....	\$75 00
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75 00**MANISTEE:**

Business discontinued.....	\$300 00
"Made application but did not commence business".....	36 67

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336 67**MANITOU:**

"They will not pay, and we had no sheriff in the county before six or seven weeks ago. * * *	
They say they will pay their taxes when the county gets a jail"	
	\$450 00

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450 00**MARQUETTE:**

Business discontinued.....	\$4,451 35
Property insufficient to satisfy warrant.....	412 50
Removal of dealer from township.....	190 00
Death of dealer.....	150 00

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5,203 85

<b>MASON :</b>		
Property insufficient to satisfy warrant.....	\$150 00	
		\$150 00
<b>MECOSTA :</b>		
Removal of dealer from State .....	\$450 00	
"Execution issued and returned unsatisfied".....	150 00	
		600 00
<b>MENOMINEE :</b>		
Business discontinued.....	\$474 19	
		474 19
<b>MIDLAND :</b>		
Paid after date of Report.....	\$300 00	
Business discontinued.....	80 00	
"Levy made not yet collected".....	86 07	
No warrant issued.....	182 50	
		648 57
<b>MONROE :</b>		
Not due—for part of year.....	\$150 00	
		150 00
<b>MONTCALM :</b>		
Paid after date of Report.....	\$89 81	
Property insufficient to satisfy warrant.....	201 43	
		291 24
<b>MUSKEGON :</b>		
Business discontinued.....	\$1,132 50	
		1,132 50
<b>OAKLAND :</b>		
"Dilatoriness of tax-payers".....	\$512 75	
		512 75
<b>OCEANA :</b>		
Property insufficient to satisfy warrant.....	\$150 00	
		150 00
<b>OSCEOLA :</b>		
Business discontinued.....	\$750 00	
Property insufficient to satisfy warrant .....	150 00	
		900 00
<b>OTSEGO :</b>		
Paid after date of Report.....	\$75 00	
		75 00
<b>OTTAWA :</b>		
Property insufficient to satisfy warrant.....	\$226 66	
		226 66
<b>SAGINAW :</b>		
Paid after date of Report.....	\$1,792 19	
Business discontinued.....	426 67	
Warrant returned uncollectible.....	3,030 87	
Warrant not returned.....	854 16	
Remitted by city attorney and assessor.....	75 50	
		6,179 39

## SANILAC:

Paid after date of Report.....	\$56 25
Warrant not returned.....	257 50
Unaccounted for.....	18 79

3 2 54

## SHIAWASSEE:

Not due—for part of year.....	\$130 00
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130 00

## ST. CLAIR:

Paid after date of Report.....	\$587 95
Business discontinued.....	40 00
Property insufficient to satisfy warrant.....	137 50
Warrant not returned.....	333 33

1,098 78

## ST. JOSEPH:

Property insufficient to satisfy warrant.....	\$291 50
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291

## TUSCOLA:

Business discontinued.....	\$289 16
"Warrant issued June 28th, but nothing rec'd".....	150 00

439 16

## VAN BUREN:

"Sheriff could find no property on which to levy".....	\$300 00
--	----------

300 00

## WASHTENAW:

Paid after date of Report.....	\$62 50
Erroneous assessment.....	150 00
"In hands of sheriff".....	59 60
"Failed".....	190 00

462 10

## WAYNE:

Business discontinued.....	\$10,200 00
Double assessment.....	66 64
"Relieved by Council".....	544 17
Uncollectible.....	1,769 65

12,580 46

## WEXFORD:

Business discontinued.....	\$150 00
Erroneous assessment.....	150 00

300 00

The uncollected amount may be recapitulated by reasons as follows:

Paid after date of report.....	,446 23
Business discontinued.....	26,938 86
Remitted by local boards.....	701 32
Returned as uncollectible.....	9,661 48
Warrant not returned.....	2,715 64
Erroneous assessments.....	1,642 77

Contested .....	\$150 00
Promised "to pay soon" .....	146 50
Not due, for parts of year .....	280 00
Death of dealers .....	295 84
"Dilatoriness of tax-payers" .....	512 75
No warrant issued .....	182 50
No reason given .....	93 79
	<hr/>
	<hr/>
	\$49,767 68

## STATE INSTITUTIONS.

Table No. 162, pages 150 and 151, is a summary of the transactions of the several State institutions for the year ending September 30, 1876, as reported to the Auditor General under Act 148, Laws of 1873. No papers having been filed to show the disposition of money drawn from the State Treasury on account of the Geological Survey, the statement is necessarily omitted.

Tables No. 163, page 150, to No. 178, page 159, inclusive, give the details for each institution.

## PAGE 159 CLOSES THE CURRENT YEAR'S TRANSACTIONS.

Owing to the failure of the report for 1874 to reach the Legislature in season for the various suggestions therein contained to receive the proper consideration, several tables are introduced here for the purpose of representing the accounts as they would appear if kept in accordance with the new system spoken of in that report.

Tables No. 179, pages 160 and 161, to No. 215, page 182, inclusive, bear directly or indirectly on this question. They are merely the results or synopses of more extended tables in the report for 1874, where the accounts are worked, from the organization of the State, through a series of tables which thoroughly test them, showing the errors of former years and suggesting the remedies. This subject is treated under the head of "Suggestions and Recommendations."

## TERRITORIAL AND STATE TREASURIES.

Table No. 216, pages 184 and 185, shows the receipts, disbursements, and balances, by years, since 1829; also, interest received on funds deposited, and fees and charges collected by the different State departments.

## RECEIPTS TO THE STATE TREASURY SINCE ITS ORGANIZATION.

Table No. 217, pages 186 and 187, gives the classes of the above receipts, the net and the gross; also, the land warrants and the double and fictitious receipts.

## DISBURSEMENTS FROM THE STATE TREASURY SINCE ITS ORGANIZATION.

Table No. 218, pages 186 and 187, gives the classified disbursements, the net and the gross; also, the land warrant and double and fictitious disbursements.

## NET RECEIPTS FROM SALE OF LANDS.

Table No. 219, page 188, gives the net receipts by classes from the sale of lands, since the organization of the State.

## NET RECEIPTS ON ACCOUNT OF INTEREST FROM HOLDERS OF CERTIFICATES OF PART PAID LANDS.

Table No. 220, page 188, gives the amount by classes, of the above receipts, since the organization of the State.

## INTEREST PAID BY STATE ON TRUST FUNDS.

Table No. 221, page 189, gives the interest paid by the State on trust funds, and the amount of the receipts from holders of certificates of part-paid lands, that have been disbursed for educational purposes, by classes, since the organization of the State.

## STATE INSTITUTIONS.

Table No. 222, page 189, shows the entire payments to the several State institutions under legislative appropriations, by institutions and classes.

## HISTORY AND CHARACTER OF THE BONDED DEBT.

Tables No. 223, pages 190 and 191, to No. 236, page 203, inclusive, show the transactions on account of the several classes of bonds issued by State authority. See index, under head of "Bonds," for pages.

## COUNTIES, WHEN LAID OUT AND ORGANIZED.

Table No. 237, pages 204 and 205, shows when the several counties were laid out, to what counties attached, and when, and the year of organization.

## TAXABLE PROPERTY OF THE STATE.

Table No. 238, pages 206 and 207, shows the amount as equalized by boards of supervisors and by State Board, changes in valuation, assessed value, amount upon which tax was apportioned, amount of tax apportioned, changes in amount, rate per capita, and in mills on one dollar, and net receipts from State tax from 1838 to 1876, inclusive.

## SUMMARY OF COUNTY ACCOUNTS.

Table No. 239, pages 208 and 209, shows, by classes, the aggregate transactions between the State and counties from 1841 to June 30, 1876, as follows:

General debits.....	\$10,574,858 71	
State tax charged.....	11,311,196 75	
	<hr/>	\$21,886,055 46
General credits.....		21,617,588 54
		<hr/>
Excess of debits, exclusive of interest.....		\$268,466 92
Interest credited in account.....	\$1,289,837 60	
Interest debited in account.....	855,488 31	
	<hr/>	
Gain to counties in interest account.....		434,349 29
		<hr/>
Not credits to counties.....		\$165,882 37
Credit balances June 30, 1876.....	\$389,027 18	
Debit balances June 30, 1876.....	223,144 81	
	<hr/>	
Net credit balances.....		165,882 37
		<hr/>

Tables No. 240, pages 210 and 211, to No. 315, pages 260 and 261, inclusive, give, by counties, the work summarized here.

## DISPOSITION OF STATE TAX LANDS SINCE THE ORGANIZATION OF THE STATE.

Table No. 316, pages 262 and 263, shows the disposition, at each sale, of the amount offered as State Tax Lands, with references to previous reports for the county tables.

Tables No. 317, page 263, to No. 322, page 268, inclusive, show the disposition, by counties, of the amounts offered as State Tax Lands, at the sales in 1871-2-3-4-5-6.

## TOWN PLATS FILED, UNDER ACT 108, LAWS OF 1873.

Table No. 323, pages 269, to 274, inclusive, shows the town plats filed in this office under the above act. The list is arranged alphabetically by cities and villages. The number recorded during the year is one hundred and fourteen. The whole number recorded is five hundred.



## SUGGESTIONS AND RECOMMENDATIONS.

Under this heading I wish, briefly, to call the attention of the Legislature to some changes in the laws that experience and observation have led me to believe might be made with advantage to the people of the State.

## SYSTEM OF ACCOUNTS.

It is assumed at the outset, that the Legislature desires system and completeness in all methods of accounting, by State officials; and that any modification of existing systems, or introduction of new features, which will tend to the accomplishment of this object, will meet its hearty approval.

In the report from this department for the year ending September 30, 1874, the results of a great amount of labor, and a variety of tests in connection with the various accounts opened on the general books of this office since the organization of the State, were given.

In the report for 1875, as well as in the present volume, the substantial results were used and each succeeding year's work added, according to the proposed new method of accounting.

A system similar to that recommended in 1874, is presented below. The object of the proposed change is to correct the accounts, and then to keep them in such a manner that but one class will appear in the published balance sheets, viz.: those which show an obligation against the State Treasury, in which case the balance of the General Fund would be *real*, subject only to the reduction by which other funds might be temporarily overdrawn.

Take the balance sheet September 30, 1876 (vide Appendix page 4), and the balances of the following funds are appropriated and represent demands against the treasury:

Asylum Fund.....	\$116,603 85
State Building Fund.....	195,147 22
Normal School Interest Fund.....	14,201 15
University Interest Fund.....	05
"    Aid Fund.....	7,875 00
Primary School Interest Fund.....	80,457 31
St. Mary's Falls Ship Canal Fund.....	54,611 54
War Fund.....	13,033 39
Military Fund.....	27,111 78
Swamp Land Warrants.....	645 99
Land Warrants.....	1,602 56
Land Warrants—Second Series.....	656 06
Internal Improvement Warrants.....	3,533 75
Treasury Notes.....	730 00
Sundry Deposits Account.....	3,403 33

This money is actually in the Treasury.....	\$519,612 98
The treasury balance, September 30, 1876, was.....	1,064,005 30

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\$544,392 32

The credit balance of the General Fund is also <i>supposed</i> to represent money in the treasury. This balance September 30, 1876, was.....	928,265 09
--	------------

Amount of apparent deficiency of the General Fund.....	\$383,873 77
--	--------------

But, as there are both debit and credit balances on the General Ledger which are in no sense *cash* balances, it does not follow that the General Fund is overdrawn by this last amount.

The exact variations in the balances as stated and as they would have been stated under the plan hereafter recommended, will appear from the following :

## LEDGER BALANCES SEPTEMBER 30, 1876.

As WOULD HAVE BEEN STATED WITH SYSTEM AS PROPOSED.		TITLE OF FUNDS.	As STATED ON BALANCE SHEET, VIDE APPENDIX, PAGE 4.	
Dr.	Cr.		Dr.	Cr.
\$1,064,005 30		State Treasurer.....	\$1,064,005 30	
167,609 87		General.....		\$928,265 09
	\$116,603 85	Asylum.....		116,603 85
	195,147 23	State Building.....		195,147 22
		Normal School.....		53,301 82
	14,201 15	Normal School Interest.....		14,201 15
		Agricultural College.....		118,827 68
		University.....		344,855 78
	03	University Interest.....		05
	7,875 00	University Aid.....		7,875 00
		Primary School.....		2,250,382 01
	111,540 44	Primary School Interest.....		80,457 81
	274,647 64	Swamp Land.....		195,464 74
		Swamp Land Interest.....		134,767 76
		Primary School Five Per Cent.....		299,676 59
	413,439 78	Two-Million Loan Sinking.....	1,354,229 40	
	54,611 54	St. Mary's Falls Ship Canal.....		54,611 54
	13,033 39	War.....		13,033 39
	27,111 78	Military.....		27,111 78
		Internal Improvement.....	2,411,387 87	
		Suspense Account.....	2,305 38	
		Dewey Asset Lands.....	11,505 38	
		Hazellon Asset Lands.....	10,611 12	
		Swamp Land Warrants.....		645 99
		Land Warrants.....		1,802 56
		Land Warrants—second series.....		656 06
		Internal Improvement Warrants.....		3,538 75
		Treasury Notes.....		730 00
	3,403 35	Sundry Deposits Account.....		3,403 33
\$1,231,615 17	\$1,231,615 17	.....Footings.....	\$4,854,043 95	\$4,854,043 95

This system contemplates the opening of a Trust Fund Ledger, by the Auditor General and State Treasurer, in which the accounts with the several Trust Funds shall be kept, viz. :

- Primary School Fund ;
- Primary School Five Per Cent Fund ;
- University Fund ;
- Normal School Fund ;
- Agricultural College Fund ;

the above funds to be credited with the net receipts from the sale of the several grants of land. The large credit balances of these funds are obviously out of place on the General Ledger ; as the money received from the sale of lands, which make these credits, has been expended through other funds. This system further contemplates the taking of the Internal Improvement Fund from the General Ledger and continuing it on the auxiliary books ; also, the giving notice to holders of Swamp Land and Internal Improvement Fund warrants and Treasury Notes, to present them for payment on or before a certain date, after which, if not paid, they will be closed into the proper funds, the debt being considered discharged ; also, the discontinuance of the Swamp Land Interest Fund on the General Ledger ; also, the closing of the Suspense

Account, and the Dewey and Hazelton Asset Land Accounts into the General Fund, and the opening on the Auxiliary Ledger of the three last named accounts, with their balances at the time of the change.

TABLE OF

FUNDS.	GENERAL FUND.	TWO-MILLION LOAN SINKING FUND.	DEWEY ASSET LANDS.	HAZELTON ASSET LANDS.	SUSPENSE ACCOUNT.
Hazelton Asset Lands.....	a \$2,061 86				
Dewey Asset Lands.....	a 3,449 52				
Agricultural College Fund.....	a 118,827 68				
Normal School Fund.....	b 24,889 63	b 228,411 69			
University Fund.....	b 298,568 62	b 146,287 16			
Primary School Five Per Cent. Fund.....	c 142,145 55	c 213,751 89			
Primary School Fund.....	b 848,980 44	b 1,410,801 57			
Suspense Account.....	a 27,890 09		a \$14,147 19	a \$11,073 74	
General Fund.....			a 807 71	a 1,569 24	a \$55,356 40
Internal Improvement Warrants.....					
Land Warrants.....					
Land Warrants—second series.....					
Treasury Notes.....					
Swamp Land Fund.....					
Swamp Land Interest Fund.....					
Swamp Land Warrants.....					
Two-Million Loan Sinking Fund.....					
Specific Tax Fund.....					
	\$1,466,753 39				
		\$1,798,752 31			
			\$14,954 90		
				\$12,672 98	
					\$55,356 40

a See Auditor General's Report for 1874, Table No. 214, pp. 484-5.

" 1875, " " 182, p. 152.

" 1876, " " 182, p. 163.

b See Table No. 181, p. 163, Appendix.

c See Note "a" for part; the remainder is from the division of the \$56,221.50 (see note "f"), as follows: To the General Fund, one-half of net receipts from June 1, 1857, to Jan. 31, 1864, and from March 1, 1875, to Sept. 30, 1876, \$27,105.41; to Two-Million Loan Sinking Fund, one-half net receipts from Feb. 1, 1864, to Feb. 28, 1875, \$29,115.44.

d Obtained as follows:

Debit Bal. of Internal Improvement Fund Sept. 30, 1876 (Table No. 2, Appendix).....	\$2,411,387 37
Transfer to Internal Improvement Fund, outstanding Int. Imp. Warrants.....	\$3,533 75
" " " " Land War'ts.....	1,802 53
" " " " 2d series.....	656 06
" " " " Treasury Notes.....	730 00
	6,522 37

Leaving still a Debit balance of..... \$2,404,865 00

See Table No. 214, A. G. Report for 1874, for..... \$2,000,000 00

Balance proposed to be placed on Auxiliary Ledger..... 404,865 00

2,404,865 00

The transfers necessary to be placed on the general books of the office to correct the various funds and accounts thereon, also, the explanations regarding the transfers, are as follows:

## TRANSFERS.

UNIVERSITY FUND.	INTERNAL IMPROVEMENT FUND.	PRIMARY SCHOOL FIVE PER CT. F'D.	SWAMP LAND FUND.	SPECIFIC TAX FUND.	PRIMARY SCHOOL INT. FUND.	Dr.	Cr.
						\$2,061 86	
						3,449 52	
						118,827 68	
						53,301 32	
						441,855 78	
						856,897 44	
						2,259,282 01	
						53,051 02	
<i>a</i> \$100,000 00	<i>d</i> \$2,404,865 00					2,562,628 35	
	<i>e</i> 3,533 75					3,533 75	
	<i>e</i> 1,602 56					1,602 56	
	<i>e</i> 656 06					656 06	
	<i>e</i> 730 00					730 00	
		<i>f</i> \$56,220 85				56,220 85	
			<i>g</i> \$134,757 75			134,757 75	
			<i>h</i> 645 99			645 99	
				<i>i</i> \$31,083 13		31,083 13	
					<i>j</i> \$31,083 13	31,083 13	
							\$1,466,753 30
							1,708,752 31
							14,954 90
							12,672 98
							55,856 40
\$100,000 00							100,000 00
	\$2,411,387 37						2,411,387 37
		\$56,220 85					56,220 85
			\$135,403 75				135,403 75
				\$31,083 13			31,083 13
					\$31,083 13		31,083 13
						\$6,113,668 21	\$6,113,668 21

*e* See Note "d".

*f* One-half net receipts to Swamp Land Interest Fund since June 1, 1857, transferred under Acts 106 of 1857 and 31 of 1858—see statement following this table.

*g* Net receipts to Swamp Land Interest Fund, being Credit Balance of said fund (see statement following, and Table No. 2, Appendix).

*h* Outstanding Swamp Land Warrants, already charged to Swamp Land Fund.

*i* As there was no balance in the Specific Tax Fund, this transfer is necessary in order to make the one referred to in note "j"; if the transfers had been made Sept. 30, 1876, this amount would have been withheld from the Sinking Fund; or, if they should be made when there is a balance in the Specific Tax Fund then it will be unnecessary.

*j* Interest on one-half net receipts to Swamp Land Interest Fund—see statement following this table.

*STATEMENT—Showing Credits to, and Expenditures from, Swamp Land Interest Fund; the Dates and Amounts of Transfers that would have been made to Primary School Five Per Cent. Fund and to Primary School Interest Fund, under Acts 106 of 1857 and 31 of 1868, if the Receipts to this Fund had been treated the same as those to Swamp Land Fund.*

DATES.	Gross Credits to Swamp Land Interest Fund. <sup>1</sup>	Gross Expenditures.	Net Credits To Fund.	There would have been Transferred to P. S. 5 Per Ct. Fund.	Interest that would have been Transferred to P. S. Int. Fund.
To May 31, 1857.....	a \$22,217 08	\$3,588 05	\$18,629 03		
" Jan. 31, 1858.....	{ b 3,687 04 c 729 74 }	141 97	{ b 3,687 04 c 587 77 }		
" M'ch 31, 1863.....	42,830 84	1,868 31	40,962 53		
" April 30, 1864.....	13,359 45	702 43	12,657 02		\$3,881 56
" " 30, 1865.....	8,887 16	454 62	8,392 54		1,394 08
" M'ch 31, 1866.....	2,919 81	271 63	2,648 28		1,693 96
	{ \$25,904 12 68,677 00 10,730 59 1,795 82 3,246 89 2,889 96 4,005 18 983 85 3,277 22 988 08 3,181 20 843 42 3,196 02 806 84 2,733 18 1,053 50 2,002 44 1,442 48 2,433 33 988 50 2,283 38 1,110 10 }	{ \$3,588 05 3,438 86 318 47 246 49 118 26 268 73 88 44 91 00 72 92 128 33 95 53 151 73 48 80 6 58 149 65 176 98 113 95 50 86 139 63 74 05 135 11 }	{ \$22,316 07 65,238 14 10,412 12 1,549 33 3,123 13 2,605 23 3,016 75 892 85 3,204 37 859 75 3,085 67 391 69 3,151 72 800 26 2,583 53 1,043 50 1,895 46 1,329 53 2,392 47 848 87 2,208 33 974 99 }	\$32,619 07	1,762 53 1,113 23 807 52 1,193 94 871 16 1,373 09 916 12 1,533 31 583 84 990 86 1,394 90 1,030 08 1,449 85 1,068 21 1,509 55 1,089 41 1,551 81 1,135 51 1,601 58 1,188 14
Totals.....	\$144,272 68	\$9,514 92	\$134,757 76	\$56,220 85	\$31,063 13

After reducing the Internal Improvement Fund debit balance by \$2,000,-000.00, which should have originally been credited to the fund, and by \$5,792.37 of outstanding warrants, which have previously been charged to this fund, and by \$730.00 of Treasury Notes now outstanding, the amount remaining, \$404,-865.00, should be charged to the General Fund and at the same time carried to the Auxiliary Ledger.

All future receipts or disbursements, if any, of an Internal Improvement character, should be credited or charged directly to the General Fund on the General Ledger, and duplicate entries made in the Internal Improvement account on the Auxiliary Ledger.

All future receipts or disbursements, of a character that would carry them to either the Suspense Account, the Dewey Asset Land Account, or the Hazelton Asset Land Account, should be credited or charged to the General Fund on the General Ledger, and the proper duplicate entries made on the Auxiliary Ledger.

<sup>1</sup> The first two items include Receipts and Transfers for Interest on Swamp Land Fund, all others are receipts only.

a To the time Act 106 of 1857 took effect, no part of which is transferred to P. S. 5 Per Ct. Fund.

b Interest transferred from General Fund, no part of which is transferred to P. S. 5 Per Ct. Fund.

c Under Act 106 of 1857.

## APPROPRIATIONS.

It is difficult—in some instances impossible—to reduce the appropriations made by the legislature to anything like system, when applied to the books for the purpose of accounting. There is no reason why all appropriation acts could not be so constructed as to furnish the desired aid, and, at the same time, admit of systematic accounting by the Auditor General.

It is respectfully submitted that it would be in the interest of the State if the various committees having in charge the several bills for appropriating money, would, after deciding as to the amount to be appropriated, advise with this department as to the details of this class of bills.

In the Auditor General's report for 1874, pages xxix. and xxx., is shown the necessity of a general law relative to charging out from appropriation accounts, on the books of this department, all balances unused, after a certain period named by law. The plan is repeated here in substance as the one best adapted for simplifying and perfecting this branch of the accounting. It is as follows:

Under appropriation acts of 1875 and previous years, there were balances of undrawn appropriations at the close of the present fiscal year, September 30, 1876, and subject to draft on or before December 31, 1876, \$544,551.72. A considerable portion of this amount will, in all probability, never be called for; but, in the absence of any authority of law for charging out old appropriations, these credits must remain upon the books.

In this connection, the attention of the Legislature is called to Table No. 54, pages 39, 40 and 41; and it is respectfully suggested that, by a general law, the Auditor General be directed to charge out of all appropriation accounts hereafter, at the close of each *Fiscal Year*, all amounts at that time unused, from appropriations to cover expenditures for expenses incurred during the next preceding *Calendar Year*,—except from appropriations for building purposes; and that, in case of building appropriations, the Auditor General be directed to charge back all sums which remain unexpended on the completion of the building, for the construction of which the appropriation was made, the same principle to be applied to all existing appropriation accounts.

Such legislation should be supplemented by an act limiting the time within which claims against any appropriation could be paid, to six or eight months from the close of the calendar year for which the appropriation was made. Such legislation would ensure the presentation of claims while the circumstances under which they might originate were known, and would avoid the opportunity which has, from the organization of the State existed, of presenting, under a change in the form thereof, a second claim for the same service.

Should laws of the character above suggested be placed upon the statute books, there would be a definite meaning to the statement of undrawn appropriations, which must be lacking in the absence of such laws. Of the amount, \$544,551.72, stated above as subject to draft on or before December 31, 1876, there is not a doubt but quite a portion should be charged out of the appropriation accounts. Yet with no limitation of time, within which claims against the items of undrawn appropriations which make up this amount must be presented for payment, there is no certainty that—because such are yet retained and there is no limitation—claims, which would not have been recognized at the

time it will be claimed they accrued, may be presented, and, in the absence of facts which would originally have secured their rejection, be audited and paid.

Should laws be enacted, by the Legislature of 1877, to carry out the above plans with reference to the accounts, it is suggested that the close of the next fiscal year, September 30, 1877, would be a desirable time to make the change.

RALPH ELY,  
*Auditor General.*

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# APPENDIX.

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Table No. 2.—Receipts, Expenditures, and Transfers for Fiscal Year ending Sept. 30, 1876; also, Ledger Balances Sept. 30, 1876, and Sept. 30, 1876.

LEDGER BALANCES SEPT. 30, 1876		FOR YEAR CLOSING SEPT. 30, 1876		TRANSFERS.		No. of TABLE	DESIGNATION OF FUNDS AND ACCOUNTS.		LEDGER BALANCES SEPT. 30, 1876	
Dr.	Cr.	Expendi- tures.	Receipts.	From.	To.				Dr.	Cr.
	\$1,269,685 33	\$365,068 90	\$692,541 54	\$497,387 31	\$78,504 43	12	General.....			\$928,935 09
	133,133 66	173,061 80	1,723 02		163,828 77	13	Asylum.....			116,608 85
	220,469 58	225,344 62	804 86		199,197 90	14	State Building.....			195,147 22
			597,565 59	597,565 59		15	Specific Tax.....			
	53,151 64		1,149 68			16	Normal School.....			53,901 32
	9,572 93	17,037 59	1,369 97		20,463 54	17	Normal School Interest.....			14,901 15
	113,278 23	380 00	8,939 30			18	Agricultural College.....			118,927 68
	1,597 72	18,988 32	8,876 29		8,124 31	19	Agricultural College Interest.....			
	340,569 92		3,909 79			20	University.....			344,835 78
		88,397 84	7,358 33		30,949 81	21	University Interest.....			7,975 05
	7,875 00	31,500 00			31,500 00	22	University Aid.....			2,256,253 01
	2,197,106 63	2,440 00	1,223 72	1,223 72		23	Primary School.....			
			63,389 66		170,831 74	24	Escheats.....			80,437 31
\$1,521,932 60		224,769 86	53,068 76		6,509 39	25	Primary School Interest.....			286,576 99
	79,976 67		41,233 72			26	Primary School Five Per Cent.....			136,444 74
	283,167 20	37,637 13	47,643 95	6,509 39		27	Swamp Land.....			134,757 78
	121,965 31	509 16	3,392 46			28	Swamp Land Warrants.....			646 69
	131,574 44					29	Swamp Land Warrants.....			
	645 99					30	Two-Million Loan Sinking.....			
		55,040 11			222,703 31	31	St. Mary's Falls Ship Canal.....		\$1,354,229 40	
	59,089 77	19,145 95				32	War.....			54,611 54
	13,663 39	25,590 00			24,990 00	33	Military Aid.....			13,033 30
	74,014 29	44,612 60		4,000 00	3,710 09	34	Soldiers' Aid.....			27,111 78
2,412,861 38		4,000 00			4,000 00	35	Internal Improvement.....		2,411,387 37	
		133 17				36	Land Warrants.....			1,602 66
	1,695 56		1,327 18			37	Land Warrants—Second Series.....			659 06
	656 06					38	Internal Improvement Warrants.....			3,633 75
	3,533 75					39	Dewey Asset Lands.....			
14,216 47			2,711 09			40	Hazellon Asset Lands.....		11,506 38	
10,611 12						41	Suspense Account.....		10,611 12	
9,806 38						42	Treasury Notes.....		2,806 38	
	730 00					43	Sundry Deposits Account.....			730 00
	6,656 41	7,171 63	3,918 55			44				3,403 33
\$3,961,666 95	\$5,190,773 45	\$1,909,507 49	\$1,744,406 29	\$668,686 01	\$668,686 01		Totals of Receipts, Expenditures, Transfers, and Balances.....		\$3,790,088 65	\$4,854,043 95
		\$ 1,064,005 30	\$ 1,229,106 50				Balances charged State Treasurer.....		\$ 1,064,006 30	
\$5,190,773 45	\$5,190,773 45	\$2,973,512 79	\$2,973,512 79	\$668,686 01	\$668,686 01				\$4,854,043 95	\$4,854,043 95

See Table No. 2 A.

a September 30, 1875.

b September 30, 1876.

[Sept. 30,

**Table No. 2 A.—Deposit Accounts—From Auxiliary Ledger.**

LEDGER BALANCES SEPT. 30, 1876.		FOR YEAR CLOSING SEPT. 30, 1876.		NAMES OF ACCOUNTS.		LEDGER BALANCES SEPT. 30, 1876.	
DR.	CR.	Expenditures.	Receipts.			Dr.	Cr.
\$1,348 07				Michigan Central Railroad.....			\$1,348 07
147 72				Michigan Southern Railroad.....			147 72
55 00				St. Joseph Valley Railroad.....			55 00
8 88				Oakland and Ottawa Railroad.....			8 88
15 00				Light House.....			15 00
2,630 10		\$3,559 86	\$2,060 33	Primary School.....			1,130 57
1 33		169 42	169 43	Primary School Interest.....			1 33
		373 00	373 00	University.....			
				University Interest.....			
		3 88	3 88	Swamp Land.....			25 00
215 73		208 23	107 50	State Building.....			85 50
37 50		1,087 86	1,135 86	State Building Interest.....			
		68 56	68 56	Secretary of Board of Control of St. Mary's Falls Ship Canal.....			75 00
				Collections of Trespasses on Railroad Lands.....			511 56
75 00							
2,122 38		1,610 82					
\$6,656 41		\$7,171 63	\$3,918 55				\$3,403 33



Table No. 3.—Transfers and Corrections for Fiscal Year ending Sept. 30, 1876, by Funds and Reasons.

SPECIFIC TAX FUND.	GENERAL FUND.	SWAMP LAND FUND.	MILITARY FUND.	ESCHEATS.	DR.	CR.
a \$170,881 74	-----	-----	-----	-----	-----	\$170,881 74 Primary School Interest Fund.
b 30,889 81	-----	-----	-----	-----	-----	30,889 81 University Interest Fund.
c 8,124 31	-----	-----	-----	-----	-----	8,124 31 Agricultural College Interest Fund.
d 3,163 54	c \$17,300 00	-----	-----	-----	-----	70,462 54 Normal School Interest Fund.
f 78,504 43	-----	-----	-----	-----	-----	78,504 43 General Fund.
g 24,800 00	-----	-----	-----	-----	-----	24,800 00 War Fund.
h 210,913 76	f 11,820 55	-----	-----	-----	-----	222,763 31 Two-Million Loan Sinking Fund.
	j 31,500 00	-----	-----	-----	-----	31,500 00 University Aid Fund.
	k 3,710 00	-----	-----	-----	-----	3,710 00 Military Fund.
	l 109,197 90	-----	-----	-----	-----	109,197 90 State Building Fund.
m 163,823 77	-----	-----	-----	-----	-----	163,823 77 Asylum Fund.
	n \$6,509 39	-----	o \$4,000 00	-----	-----	6,509 39 Primary School Five Per Cent Fund.
	-----	-----	-----	p \$1,223 72	-----	4,000 00 Soldiers' Aid Fund.
\$27,565 59	-----	-----	-----	-----	\$27,565 59	1,223 72 Primary School Fund.
	\$427,857 31	-----	-----	-----	427,857 31	
	-----	q \$6,509 39	-----	-----	6,509 39	
	-----	\$4,000 00	-----	-----	4,000 00	
	-----	-----	-----	-----	1,223 72	
	-----	-----	-----	\$1,223 72	-----	
	-----	-----	-----	-----	\$66,686 01	\$66,686 01

Table No. 3 A.—Notes Explanatory to Table No. 3.

a { Int. on Primary School Fund, Sec. 1, Art. 14, State Constitution.....	\$156,067 38	
o { Int. on Primary School Five Per Cent Fund, Sec. 5, Act 31, 1888.....	14,824 38	\$170,881 74
b Int. on University Fund, Sec. 1, Art. 14, State Constitution.....		
c Int. on Agricultural College Fund, Sec. 1, Art. 14, State Constitution.....		
d Int. on Normal School Fund, Sec. 1, Art. 14, State Constitution.....		
e { Transferred under Sec. 1, Act 11, 1873.....		
f { Int. on Two-Million Loan Bonds—1878—Sec. 1, Art. 14, State Constitution, due July, 1876.....	\$7,342 50	
g { Int. on Two-Million Loan Bonds—1878—Sec. 1, Art. 14, State Constitution, due January, 1877.....	7,320 00	\$14,662 50
h { Int. on Two-Million Loan Bonds—1883—Sec. 1, Art. 14, State Constitution, due July, 1876.....	\$18,870 00	
i { Int. on Two-Million Loan Bonds—1883—Sec. 1, Art. 14, State Constitution, due January, 1877.....	18,870 00	37,740 00
j { Int. on Renewal Loan Bonds—Sec. 1, Art. 14, State Constitution, due July, 1876.....	\$3,080 00	\$52,402 50
k { Int. on Renewal Loan Bonds—Sec. 1, Art. 14, State Constitution, due January, 1877.....	3,080 00	6,060 00
l Upper Peninsula Mining Tax, Sec. 1, Art. 14, and Sec. 7, Art. 19, State Constitution.....	\$58,462 50	
	20,041 83	\$78,504 43
m { Int. on War-Bounty Bonds, Sec. 1, Art. 14, State Constitution, due May, 1878.....	\$12,493 00	
n { Int. on War-Bounty Bonds, Sec. 1, Art. 14, State Constitution, due Nov., 1876.....	12,463 00	\$24,956 00
o { Transferred under Sec. 1, Art. 14, State Constitution.....		
p { Not reimbursed by United States on War Claim, during fiscal year.....	\$11,340 55	
q { Transferred for amount reserved Sept. 30, 1875, to meet January, 1876, interest on Two-Million and Renewal Loan Bonds—not used on account of purchase of \$51,000 00 of bonds in Oct., 1875.....	510 00	\$11,850 55
r { Transferred under Sec. 1, Act 32, 1873.....		
s { Transferred under Act 180, 1875.....	\$2,085 79	
t { Transferred under Act 144, 1875.....	1,674 80	\$3,710 09
u { Transferred under Acts 67, 1871, and 4, 1872.....		
v { Transferred under Sec. 9, Act 130, 1873—Sec. 2, Act 73, 1875,—and Secs. 1 and 3, Act 67, 1873. The amount to be transferred under these Acts would have been.....		
w { Sec. 2, Act 67, 1875, appropriates \$10,500 00, but refers to an itemized estimate found on page 7 of the Report of the Board of Trustees of the Institution for Educating the Deaf and Dumb and the Blind, for 1874. The sum of the items, however, is less by \$1,970 00 than the amount named in the Section. In 1875 the amount named in the Section was transferred; hence this deduction.....		\$155,738 77
x { Transferred under Sec. 5, Act 31, 1888.....		
y { Transferred under Act 115, 1873.....		
z { Net receipts during year.....	1,970 00	\$163,828 77

## APPENDIX.

[Sept. 30,

ANALYSIS OF RECEIPTS.				FUND AND ACCOUNTS.				ANALYSIS OF DISBURSEMENTS.		
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.				NET CASH DISBURSEMENTS.			Refundings and Reimbursements.	Gross Disbursements.
		Total.	Not Rev.	Revenue.		Revenue.	Not Rev.	Total.		
\$202,541 54	\$2 00 a 27,453 41 b	\$655,068 13	\$411,629 49	\$653,456 64	General.....	\$535,968 04	\$421,620 45	\$657,663 49	b 27,453 41 a 2 00	\$655,068 90
527,565 59		527,565 59	10,090 96	517,544 63	Specific Tax.					
1,723 02		1,723 02	1,723 03		Asylum.....	170,353 58	1,723 02	172,081 60		172,081 60
804 36		804 36	804 36		State Building.....	224,540 20	804 36	225,344 62		225,344 62
1,149 68		1,149 68		1,149 68	Normal School.....					
1,202 97	c 26 25 d 00 00	1,176 72	1,176 72		Normal School Interest.....	15,834 32	1,176 72	17,011 04	c 26 25	17,087 29
5,930 30	c 380 00	6,549 30		6,549 30	Agricultural College.....				c 380 00	380 00
8,876 29	c 74 63 d 00 00	8,801 66	8,801 66		Agricultural College Interest.....	10,112 08	8,801 66	13,913 69	c 74 63	13,968 32
3,902 79		3,902 79		3,902 70	University.....					
7,368 33		7,368 33	7,368 33		University Interest.....	31,089 51	7,368 33	38,397 84		38,397 84
					University Aid.....	31,500 00		31,500 00		31,500 00
63,339 66	c 2,440 00 d 00 00	60,949 66		60,949 66	Primary School.....				c 2,440 00	2,440 00
1,223 72		1,223 72		1,223 72	Escheats.....					
55,068 76	c 98 35 d 00 00	54,970 41	54,970 41		Primary School Interest.....	169,701 10	54,970 41	224,671 51	c 98 35	224,769 86
d 47,643 95	c 87 60 d 00 00	13,109 78	13,109 78		Swamp Land.....		3,103 96	3,103 96	c 87 60	d 37,637 13
2,392 43	c 13 16 d 00 00	3,379 32	3,379 32		Swamp Land Interest.....		196 00	196 00	c 13 16	209 16
					Two-Million Loan Sinking.....	53,040 11		53,040 11		53,040 11
14,668 03		14,668 03	14,668 03		St. Mary's Canal.....		19,145 26	19,145 26		19,145 26
					War.....	25,530 00		25,530 00		25,530 00
					Military.....	44,612 60		44,612 60		44,612 60
					Soldiers' Aid.....	4,000 00		4,000 00		4,000 00



Table No. 5.—Abstract of Daily Receipts, in Gross, to the State Treasury during the Fiscal Year closing Sept. 30, 1876.

DAY OF MONTH.	MONTHS IN 1875.			MONTHS IN CALENDAR YEAR 1876.											
	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.			
1	\$0,813 97	\$6,707 60	\$2,606 88	.....	\$61,967 32	\$1,136 67	\$2,233 86	\$1,094 26	\$3,904 65	\$15,215 79	\$16,117 73	\$3,619 48			
2	1,015 36	7,559 67	737 98	.....	23,124 93	13,281 41	.....	4,516 61	50,681 91	.....	706 92	841 07			
3	.....	7,857 55	787 85	.....	53,780 92	364 99	2,944 90	3,337 57	1,874 70	285,006 54	235 92	.....			
4	5,966 30	5,690 37	375 73	.....	2,285 62	10,580 12	13,680 01	1,736 84	.....	.....	785 81	3,777 34			
5	2,970 37	16,041 30	.....	3,400 84	20,814 97	.....	2,270 45	1,765 45	6,347 97	24,993 60	1,968 47	2,538 09			
6	5,216 84	5,421 90	1,906 43	171 59	.....	3,604 34	916 74	3,593 99	10,305 83	1,769 56	.....	2,765 89			
7	3,577 83	3,460 16	3,460 16	8,539 93	30,605 70	574 46	1,586 09	.....	3,982 54	7,014 54	155 66	.....			
8	5,983 82	3,397 18	397 18	218 63	20,239 49	1,198 06	3,360 69	7,893 39	3,724 93	6,367 40	2,687 24	409 78			
9	1,021 75	10,481 57	923 56	.....	49,869 25	4,897 09	.....	2,074 71	5,198 29	.....	380 63	419 41			
10	.....	3,333 38	464 13	5,180 18	16,140 28	1,364 75	683 39	1,260 76	5,036 81	7,292 91	3,002 14	.....			
11	4,454 16	11,090 63	594 62	2,166 37	6,665 48	2,115 08	3,656 62	5,106 94	.....	5,046 90	2,147 91	457 63			
12	991 10	5,351 46	.....	2,692 61	2,686 66	.....	6,144 43	3,819 23	.....	2,105 27	304 16	2,039 95			
13	4,748 81	18,389 84	415 40	10,816 83	.....	1,797 90	1,770 67	2,460 83	5,837 73	4,897 59	.....	1,933 41			
14	1,136 41	.....	1,912 62	419 34	4,589 32	1,073 51	15,941 28	.....	4,509 63	2,919 63	917 11	3,300 96			
15	3,656 62	7,966 29	984 63	149 80	507 45	11,180 14	1,634 97	1,353 82	1,978 91	760 17	266 88	2,322 72			
16	961 37	16,246 00	692 85	.....	6,480 91	2,490 49	.....	1,862 92	1,422 89	.....	84 73	2,176 27			
17	.....	4,735 53	274 77	5,632 80	2,186 88	1,433 09	1,911 50	3,616 73	5,766 91	3,405 12	333 68	.....			
18	263 50	2,440 01	1,368 13	625 29	627 78	3,011 53	674 83	6,507 54	.....	2,404 86	310 96	633 71			
19	1,617 20	11,639 16	.....	505 78	1,169 69	.....	1,898 86	5,796 20	4,465 63	5,534 47	831 11	.....			
20	665 27	14,505 68	1,138 00	2,217 68	.....	1,575 17	1,943 38	4,452 38	3,623 77	3,706 26	.....	2,386 98			
21	575 59	.....	1,117 01	2,440 25	833 11	5,770 07	2,255 80	.....	5,975 97	13,060 86	899 81	465 84			
22	4,023 84	965 88	1,163 81	2,666 31	.....	3,719 62	3,772 24	3,060 49	276 01	13,283 47	209 16	14,047 72			
23	2,494 72	7,111 10	469 16	.....	3,866 88	3,765 32	.....	963 20	2,867 11	.....	370 07	3,064 06			
24	.....	1,766 76	916 69	4,271 62	2,251 46	3,322 50	4,267 32	1,318 00	14,369 60	3,943 62	364 89	.....			
25	1,266 27	.....	.....	5,169 00	2,247 27	5,756 11	3,637 95	2,649 06	.....	5,444 36	2,602 22	3,560 87			
26	9,366 35	6,202 67	.....	9,724 89	1,354 96	.....	5,453 73	5,473 49	9,948 61	1,867 29	5,762 84	14,380 64			
27	3,124 07	929 25	690 25	2,311 55	.....	3,721 08	9,628 10	3,062 16	19,372 43	6,037 69	.....	6,243 43			
28	7,378 10	698 26	698 26	16,619 01	420 37	3,425 59	2,884 02	.....	9,622 88	3,599 06	3,155 61	14,408 78			
29	4,494 87	2,017 80	2,076 28	10,265 97	11,265 43	3,259 83	10,210 63	3,499 02	3,693 18	1,756 47	920 64	5,273 19			
30	15,631 97	4,150 49	109,690 88	.....	.....	866 32	.....	.....	3,665 19	.....	1,213 78	55,803 58			
31	.....	.....	1,615 76	11,145 94	.....	8,710 88	.....	15,884 74	.....	18,619 66	431 23	.....			
	\$105,146 96	\$175,215 21	\$137,581 06	\$113,068 99	\$397,242 23	\$106,313 20	\$104,748 12	\$104,106 63	\$190,665 00	\$190,476 58	\$45,591 33	\$145,239 98			

Table No. 6.—Abstract of Daily Disbursements, in Gross, from the State Treasury, during Fiscal Year closing September 30, 1876.

DAY OF MONTH.	MONTHS IN 1876.			MONTHS IN CALENDAR YEAR 1876.											
	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.			
1	\$6,714 89	\$3,339 68	\$6,191 60	.....	\$6,045 39	\$1,697 61	\$1,811 41	\$15,050 94	\$2,919 98	\$10,550 78	\$11,736 03	\$40,843 02			
2	1,234 10	3,546 51	3,161 93	.....	3,390 98	1,149 50	.....	14,924 24	1,141 68	.....	941 12	66 50			
3	.....	22,745 01	1,293 06	.....	1,804 47	3,207 96	13,459 50	.....	17,075 09	7,767 26	133 68	315 78			
4	1,423 35	21,940 83	45 11	.....	1,739 63	3,228 38	11,719 87	449 92	.....	.....	1,333 92	924 85			
5	16,361 26	28,173 10	.....	.....	1,103 93	3,228 38	5,038 68	407 03	57,844 19	10,400 36	30 42	.....			
6	23,670 95	20,771 27	1,000 00	380 34	.....	2,270 56	2,893 94	275 78	55,598 15	8,948 75	.....	165 37			
7	4,183 80	.....	12,788 85	461 18	.....	144 44	807 97	.....	51,086 18	743 40	.....	8,524 98			
8	3,659 85	2,765 79	3,708 25	20,692 38	.....	283 85	4,038 63	1,237 24	24,386 67	147 24	18 00	172 32			
9	801 69	1,192 65	418 20	.....	6,280 18	1,000 60	11,071 07	119 07	17,732 91	167 42	104 49	172 41			
10	.....	10,665 18	180 43	537 73	263 18	1,044 64	4,562 27	867 36	3,526 91	.....	346 78	.....			
11	596 13	24,392 01	100 78	434 57	169 25	1,448 69	2,500 30	104 08	.....	366 90	10 50	146 96			
12	239 76	10,454 95	.....	539 41	800 69	.....	298 97	33 86	10,464 87	9,406 30	90 90	1,246 87			
13	2,392 13	13,063 07	386 46	869 19	.....	6,162 57	5,118 96	5,939 26	3,080 26	239 47	.....	61 08			
14	365 46	.....	1,168 07	803 69	723 65	1,008 81	6,359 55	.....	23 92	307 60	15,361 96	11 72			
15	15,496 50	10,065 57	2,602 82	351 81	103 16	1,193 50	675 00	1,324 82	4 43	389 91	2 53	432 43			
16	11,438 18	5,905 87	266 19	.....	1,735 11	1,011 07	.....	11,264 89	122 02	.....	55 36	44 60			
17	.....	124 23	303 93	191 48	1,121 11	1,083 22	68 71	101 94	113 84	97 08	.....	.....			
18	1,337 45	2,963 84	3,236 86	9,415 76	1,277 93	4,708 59	269 15	173 13	.....	446 88	700 00	34 84			
19	6,903 33	4,497 25	.....	78 92	1,096 02	.....	268 11	187 63	165 21	103 52	5,463 00	20 16			
20	540 82	6,676 08	281 29	617 63	1,015 80	.....	84 49	433 44	128 99	819 13	.....	92 00			
21	206 46	.....	572 27	220 30	3,041 55	1,450 47	241 04	.....	668 50	171 06	1,769 35	20 02			
22	43,947 54	10,992 18	2,873 40	165 31	.....	1,095 63	209 26	23 86	30 00	561 73	8 28	1,102 44			
23	5,507 29	2,630 31	1,860 61	.....	2,582 83	178 09	.....	9,412 92	2,496 01	.....	115 07	168 25			
24	.....	2,829 32	3,711 64	22,247 60	7,453 93	122 05	471 94	225 91	1,924 47	1 00	334 06	.....			
25	24,478 62	.....	.....	30,568 01	9,717 98	78 50	462 49	106 89	.....	666 76	346 14	102 86			
26	30,851 64	31,830 55	.....	4,209 22	5,734 86	.....	2,704 35	120 68	22,624 47	1,513 69	736 45	410 59			
27	9,363 01	6,991 08	4,413 30	23,446 93	.....	380 69	9,751 28	5,980 68	309 08	19,277 76	.....	48,960 40			
28	84,869 27	.....	9,419 75	4,331 00	1,971 13	4,876 76	14,111 36	.....	11,176 70	61,456 48	2,601 85	29,049 34			
29	37,478 34	647 80	.....	5,391 76	1,302 46	3,465 76	5,235 68	2,232 88	6,699 88	7,611 23	6,173 76	5,847 30			
30	9,677 56	9,476 01	20,076 19	.....	21,167 37	.....	.....	.....	60,063 52	.....	10,506 22	6,563 80			
31	.....	.....	18,176 11	746 68	.....	24,187 67	.....	27,823 22	.....	338 76	14,527 94	.....			
	\$336,352 20	\$236,805 14	\$101,816 21	\$154,710 92	\$89,346 15	\$66,762 23	\$83,792 90	\$108,589 04	\$336,940 86	\$141,369 04	\$73,346 41	\$142,516 97			



Table No. 8.—Abstract of Disbursements from October 1, 1875, to close of each Day inclusive, during Fiscal Year.

DAY OF MONTH.	MONTHS IN 1875.						MONTHS IN CALENDAR YEAR 1876.					
	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.
1	\$6,714 80	\$339,741 89	\$509,348 94	723,973 06	\$835,720 86	\$910,726 26	\$697,604 26	\$1,104,636 09	\$1,186,370 74	\$1,562,935 86	\$1,705,370 14	\$1,807,853 54
2	7,943 89	343,288 39	602,510 87	723,734 24	839,130 84	912,877 76	1,119,560 33	1,119,560 33	1,197,489 42	1,570,703 11	1,706,311 26	1,807,903 04
3	9	366,033 40	603,303 83	\$717,968 32	839,025 31	914,185 72	1,011,046 76	1,124,289 88	1,214,574 51	1,570,703 11	1,706,434 94	1,808,218 82
4	9,401 34	337,974 23	603,849 04	722,574 83	861,364 94	917,414 10	1,023,808 63	1,124,880 81	1,272,418 70	1,631,103 47	1,707,703 86	1,808,218 82
5	25,762 36	416,147 33		722,912 72	863,468 87		1,027,946 31	1,125,266 84	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
6	45,433 53	436,918 60	604,849 04	723,973 06	919,684 66	919,684 66	1,030,788 25	1,125,572 69	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
7	52,627 35	436,918 60	617,632 80	723,734 24	902,537 30	919,890 10	1,031,546 22	1,125,572 69	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
8	56,187 30	436,918 60	631,342 14	744,436 60	863,606 61	920,119 08	1,036,184 83	1,125,572 69	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
9	56,083 80	440,877 01	631,760 51	744,436 60	870,068 77	921,113 88	1,040,747 12	1,125,572 69	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
10		451,532 22	631,940 77	744,436 60	870,068 77	921,113 88	1,040,747 12	1,125,572 69	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
11	57,535 02	475,884 23	632,041 55	745,308 90	870,119 22	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
12	57,824 74	496,863 18	632,041 55	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
13	60,186 91	496,863 18	632,041 55	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
14	61,042 37	496,863 18	632,041 55	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
15	70,538 87	500,432 82	632,041 55	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
16	87,977 05	515,388 69	632,041 55	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
17		515,463 92	632,041 55	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
18	89,314 50	515,463 92	632,041 55	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
19	85,619 63	525,924 01	632,041 55	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
20	96,169 47	526,600 09	632,041 55	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
21	96,375 03	515,388 69	632,041 55	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
22	140,323 47	540,532 27	632,041 55	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
23	145,830 76	543,192 58	632,041 55	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
24		545,511 90	632,041 55	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
25	174,309 38		632,041 55	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
26		577,042 45		745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
27	214,234 03	583,083 53	643,708 41	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
28	299,196 30	543,546 04	663,128 16	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
29	533,681 83	556,674 64	656,721 25	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
30	336,352 20	563,157 34	676,797 44	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87
31			684,973 65	745,308 90	871,319 51	923,608 81	1,043,247 42	1,127,020 87	1,272,418 70	1,631,103 47	1,707,894 28	1,809,143 87



**Table No. 9.**—Balance in the State Treasury at the close of, and Increase or Decrease for, each

DAY OF MONTH.	BALANCE SEPT. 30, 1875, \$1,229,106.60.	1875.			1876.	
		October.	November.	December.	January.	February.
1st....	Increase or decrease.....	+ \$3,099 08	+ \$3,317 92	— \$3,494 72	New Years	+ \$55,921 93
	Balance.....	a 61,232,205 58	1,001,219 18	b 912,816 61	Day.	966,346 18
2d....	Increase or decrease.....	— 218 74	+ 3,713 16	— 2,423 95	Sunday.	+ 19,731 28
	Balance.....	b 1,231,986 84	1,004,932 84	b 910,392 66		986,077 46
3d....	Increase or decrease.....	Sunday.	— 15,157 46	— 506 21	— \$19,276 78	+ 53,276 45
	Balance.....		939,774 88	b 909,887 45	932,799 40	1,039,353 91
4th....	Increase or decrease.....	+ 4,415 85	— 16,850 46	+ 330 61	— 2,320 99	+ 8,840 49
	Balance.....	a 1,236,402 69	b 972,924 42	910,218 06	930,478 41	1,048,194 40
5th....	Increase or decrease.....	— 13,390 89	— 12,131 80	Sunday.	+ 3,063 15	+ 19,711 04
	Balance.....	b 1,223,011 80	b 960,792 62		933,541 56	1,067,905 44
6th....	Increase or decrease.....	— 17,454 11	— 15,849 87	+ 996 43	— 188 82	Sunday.
	Balance.....	b 1,205,557 69	b 945,443 25	911,214 49	933,352 74	
7th....	Increase or decrease.....	— 316 47	Sunday.	— 9,314 69	+ 8,078 75	+ 30,116 77
	Balance.....	b 1,205,241 22		b 901,989 80	941,431 49	1,098,022 21
8th....	Increase or decrease.....	+ 2,422 97	+ 25 92	— 3,312 07	— 20,473 73	+ 19,890 68
	Balance.....	1,207,664 19	945,469 17	b 898,587 73	920,957 76	1,117,412 89
9th....	Increase or decrease.....	+ 220 06	+ 9,318 62	+ 505 36	Sunday.	+ 36,579 05
	Balance.....	1,207,884 25	954,787 79	899,093 09		1,153,991 94
10th....	Increase or decrease.....	Sunday.	— 6,719 80	+ 283 70	+ 4,642 45	+ 15,877 10
	Balance.....		948,067 99	899,376 79	925,600 21	1,169,869 04
11th....	Increase or decrease.....	+ 3,888 03	— 13,271 38	+ 423 84	+ 1,731 76	+ 6,496 23
	Balance.....	1,211,772 28	b 934,796 61	899,800 63	927,331 97	1,176,365 27
12th....	Increase or decrease.....	+ 751 34	— 5,086 49	Sunday.	+ 3,113 23	+ 1,986 97
	Balance.....	1,212,523 62	b 929,710 12		930,445 20	1,178,251 24
13th....	Increase or decrease.....	+ 2,396 68	+ 5,314 87	+ 59 12	+ 9,396 29	Sunday.
	Balance.....	1,214,910 30	935,024 99	899,899 75	939,841 49	+ 3,896 67
14th....	Increase or decrease.....	+ 280 85	Sunday.	+ 744 45	— 894 65	+ 1,182,117 91
	Balance.....	1,215,191 25		900,604 20	939,456 84	+ 404 29
15th....	Increase or decrease.....	— 11,869 88	— 2,069 28	— 1,668 19	— 201 91	1,182,522 20
	Balance.....	b 1,203,321 37	932,965 71	898,936 01	939,254 93	
16th....	Increase or decrease.....	— 10,476 81	+ 10,740 13	+ 356 67	Sunday.	+ 4,754 10
	Balance.....	b 1,192,844 56	943,705 84	899,292 68		1,187,276 30
17th....	Increase or decrease.....	Sunday.	+ 4,631 12	— 29 16	+ 4,841 32	+ 1,065 77
	Balance.....		948,336 96	899,263 52	944,066 25	1,188,343 07
18th....	Increase or decrease.....	— 1,073 95	+ 478 17	— 1,848 73	— 8,790 48	— 650 15
	Balance.....	b 1,191,770 61	948,813 13	b 897,414 79	935,305 79	1,187,691 92
19th....	Increase or decrease.....	— 4,687 95	+ 7,161 90	Sunday.	+ 427 86	+ 143 67
	Balance.....	b 1,187,082 66	955,975 03		935,733 65	1,187,835 59
20th....	Increase or decrease.....	+ 55 45	+ 7,529 50	+ 856 71	+ 1,599 85	Sunday.
	Balance.....	1,187,138 11	963,504 53	898,271 60	937,333 60	— 2,208 44
21st....	Increase or decrease.....	+ 369 13	Sunday.	+ 544 74	+ 2,219 86	1,185,527 15
	Balance.....	1,187,507 24		898,816 24	939,553 46	
22d....	Increase or decrease.....	— 39,923 60	— 9,986 32	— 1,679 59	+ 2,401 00	Washington's
	Balance.....	b 1,147,583 64	953,818 21	b 897,136 65	941,954 46	Birthday.
23d....	Increase or decrease.....	— 3,022 57	— 1,910 21	— 1,388 45	Sunday.	+ 1,334 05
	Balance.....	b 1,144,561 07	951,909 00	b 895,748 20		1,186,961 20
24th....	Increase or decrease.....	Sunday.	— 562 56	— 2,794 96	— 17,976 08	— 5,213 47
	Balance.....		951,336 44	b 892,953 24	923,978 38	1,181,748 73
25th....	Increase or decrease.....	— 27,222 35	Thanksgiving.	Christmas.	— 25,379 01	+ 7,470 71
	Balance.....	b 1,117,338 72			898,599 37	1,174,278 02
26th....	Increase or decrease.....	— 21,175 29	— 25,327 98	Sunday.	+ 4,915 67	— 4,369 80
	Balance.....	b 1,096,163 43	b 926,006 46		903,515 04	1,186,908 12
27th....	Increase or decrease.....	— 6,238 94	— 5,741 11	— 3,723 05	— 20,635 38	Sunday.
	Balance.....	b 1,089,924 49	b 920,267 35	b 899,230 19	882,879 66	
28th....	Increase or decrease.....	— 77,684 17	Sunday.	— 8,791 49	+ 12,231 11	— 1,550 76
	Balance.....	b 1,012,240 32		b 890,438 70	895,160 77	1,168,357 86
29th....	Increase or decrease.....	— 22,983 47	+ 1,369 50	— 1,516 81	+ 4,864 22	+ 9,962 97
	Balance.....	b 989,256 85	921,638 85	b 878,921 89	900,024 99	1,178,320 33
30th....	Increase or decrease.....	+ 8,644 41	— 5,325 52	+ 89,514 64	Sunday.	—
	Balance.....	997,901 26	b 916,311 33	968,436 53		
31st....	Increase or decrease.....	Sunday.	—	— 16,360 35	+ 10,399 26	—
	Balance.....			952,076 18	910,424 25	—
No. times Balance Increased.....		11	11	11	15	13
" " " Decreased.....		15	14	15	10	6
" " Maximum changed.....		1	0	0	0	0
" " Minimum ".....		15	8	12	0	0

+ Increase of Balance.

— Decrease " "

a Maximum Balance since commencement of fiscal year.

b Minimum " " " " " "

day; also Maximum and Minimum Balances, during the Fiscal Year ending September 30, 1876.

1876.							DAY OF MONTH
March.	April.	May.	June.	July.	August.	September.	
— \$560 97	+ \$422 47	— \$13,956 08	+ 9991 70	+ \$4,665 01	+ \$4,391 70	— \$37,223 54	1st.
1,177,750 36	1,197,292 77	1,193,869 44	1,208,154 81	1,044,562 84	1,093,499 07	1,024,068 75	
+ 11,131 91	Sunday.	— 10,407 63	+ 49,480 14	Sunday.	— 234 20	+ 771 57	2d.
1,188,891 27	— 11,207 60	1,183,461 81	c 1,258,634 95	+ 20,239 28	1,093,264 87	1,024,830 32	
— 1,048 87	1,186,085 17	— 1,351 90	— 15,200 39	+ 111 84	+ 111 84	Sunday.	3d.
1,187,843 30	+ 2,210 14	1,182,109 82	1,243,434 56	1,064,792 12	1,093,376 71	+ 2,461 56	
+ 11,349 82	1,188,295 31	+ 1,086 92	Sunday.	Independence.	— 578 01	1,027,291 88	4th.
1,199,196 12	— 2,768 23	1,183,196 74	— 51,496 22	+ 14,562 24	1,092,803 70	+ 1,611 24	
Sunday.	1,185,527 08	+ 1,948 42	1,191,938 34	1,079,354 36	+ 1,963 06	1,023,933 12	5th.
+ 1,423 78	— 1,976 20	1,184,545 16	— 45,262 22	— 6,477 19	1,094,766 75	+ 2,600 52	
1,200,621 90	1,183,550 88	+ 3,307 21	1,146,676 13	1,072,877 17	Sunday.	1,081,503 64	6th.
+ 430 02	+ 778 12	1,187,862 37	— 51,003 64	+ 6,771 14	— 155 66	— 8,068 30	
1,201,051 92	1,184,329 00	Sunday.	1,095,672 48	1,079,648 31	1,004,922 41	1,023,435 84	7th.
+ 902 18	— 1,277 94	+ 6,805 15	— 35,631 74	+ 6,220 16	+ 2,569 24	+ 237 44	
1,201,954 10	1,183,051 06	1,194,457 62	1,090,040 74	1,085,968 47	1,097,591 65	1,023,672 78	8th.
+ 8,998 49	Sunday.	+ 1,955 64	— 15,606 50	Sunday.	+ 235 14	+ 247 00	
1,209,950 59	— 8,693 33	1,196,413 16	1,047,434 24	— 7,125 49	1,097,876 79	1,023,919 78	9th.
+ 540 21	1,179,357 68	+ 413 40	+ 1,509 90	+ 2,661 38	Sunday.	— 8,068 30	
1,206,490 80	+ 1,156 32	1,196,826 56	1,043,944 14	1,092,993 96	1,100,538 17	+ 310 67	10th.
+ 686 99	1,180,514 00	+ 5,091 56	Sunday.	+ 4,689 80	+ 2,187 41	1,024,230 45	
1,207,157 79	+ 5,847 46	1,201,918 12	— 9,723 64	1,097,683 26	1,102,675 68	+ 790 06	11th.
Sunday.	1,186,361 48	1,205,676 50	1,039,220 50	— 7,301 03	+ 213 26	1,025,020 53	12th.
— 3,264 67	— 8,348 39	+ 3,468 43	+ 2,757 47	+ 4,418 12	Sunday.	+ 993 33	
1,203,793 12	1,183,013 07	1,202,318 07	1,041,977 97	1,094,800 35	— 15,044 05	1,025,962 86	13th.
+ 64 70	+ 9,581 73	Sunday.	+ 4,484 91	+ 2,512 03	1,087,844 79	+ 2,369 24	
1,203,857 82	1,192,594 80	— 84 00	1,046,469 88	1,097,312 83	+ 964 33	1,028,242 10	14th.
+ 9,998 64	+ 979 97	+ 2,252 07	+ 1,974 48	+ 890 28	1,068,109 12	+ 1,787 29	
1,213,844 46	1,193,574 77	— 9,492 07	1,043,437 36	1,097,702 64	+ 29 37	1,030,029 39	15th.
+ 1,479 42	Sunday.	1,102,760 00	+ 1,301 97	Sunday.	1,068,138 49	+ 2,131 65	
1,215,323 88	+ 1,873 19	1,196,274 79	1,049,739 33	+ 3,308 04	+ 343 68	1,032,161 06	16th.
+ 359 87	1,195,447 96	+ 8,134 42	+ 8,653 07	1,101,010 68	1,068,472 17	Sunday.	
1,215,683 75	+ 705 68	1,202,409 21	Sunday.	+ 2,018 00	— 389 02	+ 618 87	17th.
— 1,697 06	1,196,153 64	+ 5,808 57	+ 6,300 42	1,103,028 68	1,068,083 15	1,032,779 93	18th.
1,212,986 69	1,197,784 38	1,208,017 78	1,061,692 82	+ 5,450 95	— 4,941 89	+ 855 35	
Sunday.	+ 1,863 84	+ 4,318 94	+ 3,494 78	1,108,479 63	1,063,141 26	1,033,652 98	19th.
+ 559 37	1,199,598 22	1,212,336 72	1,065,187 60	+ 8,889 13	Sunday.	+ 2,306 98	
1,214,546 06	+ 2,014 76	Sunday.	+ 5,407 47	1,117,368 76	— 1,459 54	1,035,942 26	20th.
+ 4,320 20	1,201,612 98	+ 3,027 64	1,070,595 07	+ 11,919 19	1,061,681 72	+ 445 82	
1,218,866 26	+ 3,562 98	1,215,364 88	+ 246 01	+ 12,721 75	+ 300 88	+ 12,945 28	21st.
— 380 01	1,205,175 96	— 8,447 72	1,070,841 08	1,142,009 70	1,061,892 60	1,049,333 36	22d.
1,218,486 25	Sunday.	1,206,916 64	+ 491 10	Sunday.	+ 255 00	+ 2,925 88	
+ 3,091 23	+ 3,815 31	+ 1,092 09	1,071,332 18	+ 3,941 62	1,062,137 60	1,062,259 19	23d.
1,222,077 48	1,208,991 27	1,208,008 73	+ 12,345 13	1,145,951 32	— 69 17	Sunday.	
+ 3,200 25	+ 2,555 43	+ 2,402 17	1,063,677 31	+ 4,777 60	1,062,068 43	+ 8,457 92	24th.
1,225,277 73	1,211,546 70	1,210,410 90	Sunday.	1,150,728 92	+ 2,256 08	1,055,717 11	25th.
+ 5,677 61	+ 2,764 38	+ 5,351 91	— 13,175 86	+ 353 90	1,064,324 51	+ 15,960 06	
1,230,955 34	1,214,301 08	1,215,762 81	1,070,501 45	1,151,062 82	+ 5,046 39	1,069,697 16	26th.
Sunday.	— 223 18	+ 3,062 58	+ 19,063 73	— 13,220 17	1,089,370 90	— 42,716 97	
+ 3,340 39	1,214,077 90	1,218,325 39	1,080,666 18	1,137,862 65	Sunday.	1,062,980 19	27th.
1,234,295 73	— 11,227 33	Sunday.	— 1,552 82	— 61,057 42	+ 553 66	— 11,640 56	
— 1,450 66	1,202,860 57	+ 1,276 20	1,068,012 36	1,076,805 23	1,099,924 56	1,015,339 63	28th.
1,232,845 07	+ 4,974 96	1,220,101 69	— 1,636 20	— 5,861 76	— 5,253 12	+ 574 11	
— 225 93	1,207,826 52	Memorial	1,096,376 16	1,070,953 47	1,084,671 44	1,014,785 52	29th.
1,232,619 14	Sunday.	Day.	— 46,488 33	Sunday.	— 9,292 44	+ 49,239 78	
— 20,272 05	— 11,938 48	— 1,908,163 11	1,089,887 83	+ 18,153 90	1,075,379 00	1,064,006 30	30th.
1,212,347 09	— 15,476 79			1,080,107 37	1,061,282 29		31st.
1,196,870 30							
19	17	19	15	20	17	21	194
8	8	7	11	5	10	5	114
0	0	0	1	0	0	0	2
0	0	0	0	0	0	0	35

c Maximum Balance during fiscal year, June 21, 1876, \$1,258,634 95.  
d Minimum " " " " Dec. 29, 1875, 878,921 80.

**Table No. 10.—Treasury Balances; Monthly Changes in Balances; Receipts to close of each Month; Expenditures to close of each Month; Money in Treasury and in Bank.**

CHANGES IN BALANCE.				FISCAL YEAR, CLOSING		Balance to Close of Month.	Balance and Receipts to Close of Month.	Expendi- tures to Close of Month.	Balance at Close of Month.	MONEY AT CLOSE OF EACH MONTH.	
During Each Month.		To Close of Each Month.		SE- PTEMBER 30, 1875. — MONTHS.	Balance Oct. 1, 1875.					In Treasury.	In Bank.
Increase.	Decrease.	Increase.	Decrease.								
	\$231,205 24		\$251,205 24	September 30, 1875.	\$1,229,106 50	\$1,229,106 50	\$3,980 77	\$1,225,125 73			
	81,689 93		312,795 17	October, 1875.		997,901 26	2,633 86	995,267 40			
			277,030 32	November, 1875.		916,311 33	4,080 01	912,231 32			
\$35,764 85			318,083 25	December, 1875.		417,943 23	1,086 13	950,880 05			
	41,651 93			January, 1876.		531,002 22	10,183 39	900,240 86			
				February, 1876.		888,244 45	616 37	1,177,503 96			
237,896 08			32,236 20	March, 1876.		983,556 65	88 49	1,186,803 81			
18,549 97			21,280 98	April, 1876.		1,068,304 77	1,110 55	1,206,714 97			
10,955 22			20,943 39	May, 1876.		1,172,501 40	1,175 50	1,207,987 61			
337 59			189,218 67	June, 1876.		1,383,166 40	824 90	1,039,062 93			
				July, 1876.		1,583,644 98	2,216 14	1,083,891 23			
	27,825 08			August, 1876.		1,599,166 31	669 31	1,060,613 98			
				September, 1876.		1,744,406 29	1,592 34	1,062,412 96			

**Table No. 11.**—Showing the Balance in the State Treasury, the amount of, belonging to Not-Revenue and to Revenue respectively, the demands against the Revenue portion of the Balance, and the excess of this class of Liabilities over the Revenue Balance on the 10th and last days of each month during the Fiscal Year.

DATES.	Balance in State Treasury.	PORTION OF BALANCE BELONGING TO		Liabilities of Revenue greater than Revenue Balance.	Demands against the Revenue Balance.	Not-Revenue Balance in Ay- lulum and State Building Funds.	Total of sinking Fund and Un- drawn Appropri- ations.	Amount of Undrawn Ap- propriations.	Credit Balance of Two-Million Loan Sinking Fund.
		Not-Revenue.	Revenue.						
October 15, 1876....	\$1,903,321 37	9487,524 78	\$715,796 59	\$172,565 44	\$888,392 03	\$107 50	\$988,469 53	\$640,785 36	\$247,684 27
" 31, 1876....	1897,901 26	488,962 57	507,948 69	280,807 31	788,756 00	169 64	788,915 64	595,341 48	193,574 16
November 15, 1876....	3652,865 71	403,722 19	439,243 52	337,824 89	777,198 41	835 70	777,534 11	583,869 36	193,674 16
" 30, 1876....	916,311 33	437,333 94	428,972 39	316,236 92	745,209 31	386 33	745,595 64	551,921 48	193,674 16
December 15, 1876....	888,938 01	487,955 95	410,980 75	314,775 94	725,756 69	374 88	726,131 57	532,457 11	193,674 16
" 31, 1876....	992,076 18	495,903 33	456,123 85	228,667 34	684,791 19	730 65	685,521 84	491,847 68	193,674 16
January 15, 1876....	939,254 93	497,519 10	441,723 83	756,160 67	1,197,896 50	805 65	1,198,702 15	1,005,027 99	193,674 16
" 31, 1876....	910,424 25	488,500 52	431,928 73	726,139 24	1,150,062 97	805 65	1,150,868 62	937,184 46	193,674 16
February 15, 1876....	1,182,620 30	485,921 50	686,600 70	441,028 84	1,137,629 64	897 65	1,138,437 29	944,788 13	193,674 16
" 29, 1876....	1,178,329 33	491,306 97	687,111 86	442,554 36	1,129,676 74	948 67	1,130,624 41	938,950 25	193,674 16
March 15, 1876....	1,213,344 46	494,676 37	719,168 09	405,761 88	1,124,929 93	1,153 62	1,126,083 54	932,409 38	193,674 16
" 31, 1876....	1,186,570 30	496,965 35	689,904 97	401,320 82	1,101,225 79	1,411 51	1,102,637 30	908,963 14	193,674 16
April 15, 1876....	1,193,574 77	502,096 41	691,476 36	389,888 15	1,061,164 51	1,539 67	1,062,704 18	869,090 02	193,674 16
" 30, 1876....	1,207,522 52	611,268 13	596,567 39	456,158 15	1,062,725 54	2,061 54	1,064,807 08	861,132 92	193,674 16
May 15, 1876....	1,202,592 07	682,092 88	590,169 69	438,546 09	1,016,705 78	2,924 19	1,018,669 97	896,315 81	192,674 16
" 31, 1876....	1,206,163 11	631,416 74	576,746 37	437,232 94	1,018,979 31	2,526 19	1,016,305 60	812,320 70	203,984 71
June 15, 1876....	1,048,437 36	415,355 57	633,081 79	336,389 54	980,481 33	2,556 75	981,038 11	787,853 40	203,984 71
" 30, 1876....	1,039,887 83	404,883 15	635,004 68	305,509 13	940,513 81	2,360 88	942,874 70	738,880 68	203,984 71
July 15, 1876....	1,097,702 64	397,233 57	700,469 07	305,228 90	905,697 97	2,360 98	908,058 95	704,074 24	203,984 71
" 31, 1876....	1,089,107 37	398,023 96	691,084 41	181,611 87	872,494 28	2,360 98	875,057 26	671,072 55	203,984 71
August 15, 1876....	1,088,109 19	400,638 41	687,470 71	183,121 80	860,592 01	2,438 88	863,027 89	649,043 28	203,984 71
" 31, 1876....	1,061,293 29	404,273 41	657,018 88	167,613 31	824,692 19	2,445 88	827,068 17	623,083 46	203,984 71
September 15, 1876....	1,060,029 39	409,739 71	650,289 68	170,835 43	791,155 11	2,445 88	793,601 09	539,618 38	203,984 71
" 30, 1876....	1,064,005 30	494,730 86	579,274 35	380,684 54	869,969 16	.....	869,969 16	544,551 72	415,407 47



Table No. 12.—Continued.

1876.			DR.	CR.
Sept. 30.	By Proceeds of Sales of Lands for Taxes.....	\$146,586 78		
	Sundry Counties—Taxes Collected, etc.....	416,226 23		
	" Delinquent Taxes Collected.....	200,064 23		
	" , Interest on.....	8,686 01		
	Collectors' Fees.....	7,799 86		
	Expense of Sales.....	1,743 02		
	Office Charges.....	4,067 41		
	Redemption of Sales to Individuals.....	\$8,074 34		
	" " State.....	30,502 08	38,576 42	
	State Bids sold.....	13,747 92		
	" , Interest on.....	3,867 00		
	State Tax Lands sold.....	53,270 30		
	" , Interest on.....	2,608 12		
	Compiled Laws, Ed. of 1857.....			7 00
	" " 1871.....			497 00
	Session Laws and Reports.....			163 50
	Michigan Reports—Vol. 20.....	\$14 80		
	" " Vol. 21.....	25 00		
	" " Vol. 22.....	70 00		
	" " Vol. 23.....	89 20		
	" " Vol. 24.....	111 60		
	" " Vol. 25.....	111 60		
	" " Vol. 26.....	119 40		
	" " Vol. 27.....	121 35		
	" " Vol. 28.....	145 55		
	" " Vol. 29.....	269 90		
	" " Vol. 30.....	1,654 85		
	" " Vol. 31.....	1,588 60		
	" " Vol. 32.....	1,680 90		5,896 75
	Fees and Charges—Secretary of State's Office.....	\$637 60		
	" " State Land Office.....	1,946 35		
	Tax Histories, etc., Auditor General's Office.....	2,306 81		4,890 76
	Awards of Board of State Auditors (overpayment refunded)			1 10
	Incidental Expenses, Legislature of 1875 (double payment re-			21 84
	funded).....			α 300 00
	State Public School.....			α 1,447 66
	Immigration Agency.....			8 65
	Old Furniture, etc.....			14,224 15
	Collection of War Claim vs. United States.....			78,504 43
	Amount transferred from Specific Tax Fund (Table No. 3).....			
	Balance Sept. 30, 1875.....	\$1,412,476 21	\$1,071,045 97	
	To Balance Sept. 30, 1876.....	928,265 09	1,269,695 33	
		92,340,741 30	\$2,340,741 30	

α Amount drawn on appropriation not used, and returned to Treasury.

**Table No. 18.—Asylum Fund.**

1876.			DR.	CR.
Sept. 30.	To Paid Michigan Asylum for Insane:			
	Under Sec. 1, Act 73, 1875—Reconstruction of cell chambers.....	\$1,100 00		
	" " 1, " 73, 1875—Constructing covered way.....	1,100 00		
	" " 1, " 73, 1875—Completing and furnishing male department.....	6,700 00		
	" " 1, " 73, 1875—Additional laundry apparatus.....	1,000 00		
	" " 1, " 73, 1875—Additional stairway.....	100 00		
	" " 1, " 73, 1875—Woven wire mattresses.....	2,550 00		
	" " 1, " 73, 1875—Steam engine.....	900 00		
	" " 1, " 73, 1875—Fencing.....	400 00		
	" " 2, " 73, 1875—Repairs and renewals.....	1,000 00		
	" " 2, " 73, 1875—Excavation at ice pond.....	700 00		
	" " 2, " 73, 1875—Stone flags.....	500 00		
	" " 2, " 73, 1875—Maintenance.....	17,500 00		
			\$33,550 00	
	To Paid Eastern Asylum for Insane:			
	Under Sec. 9, Act 120, 1873—Per diem and expenses of Board.....	\$1,033 31		
	" " 9, " 120, 1873—Placed in hands of Board.....	90,000 00		
			91,033 31	
	To Paid Institution for the Deaf and Dumb and the Blind:			
	Under Sec. 4, Act 24, 1873—Books, pictures, etc.....	\$276 50		
	" " 1, " 67, 1875—Current expenses.....	40,000 00		
	" " 2, " 67, 1875—Grading and ornamenting grounds.....	500 00		
	" " 2, " 67, 1875—Building ice house.....	500 00		
	" " 2, " 67, 1875—Beds and bedding.....	1,500 00		
	" " 2, " 67, 1875—Board fence.....	200 00		
	" " 3, " 67, 1875—Cabinet shop.....	1,500 00		
	" " 3, " 67, 1875—Shoe shop.....	1,500 00		
	" " 3, " 67, 1875—Basket shop.....	500 00		
	" " 3, " 67, 1875—Printing office.....	1,000 00		
			47,476 50	
	To Paid for advertising forfeited lands.....		9 85	
	" " " appraisals.....		11 94	
	By Receipts during Fiscal Year—Principal on land sold.....	\$626 96		
	" " " " " Interest " " ".....	1,096 06		
				\$1,723 02
	" Am't transferred from General Fund under Sec. 9, Act 120, 1873; Sec's 1 and 3, Act 67, 1875; and Sec. 2, Act 73, 1873.—(Table No. 3)			163,823 77
			\$172,081 80	\$165,551 79
	By Balance Sept. 30, 1875.....			123,153 66
	To Balance Sept. 30, 1876.....		116,603 85	
			\$288,685 45	\$288,685 45





**Table No. 15.—Specific Tax Fund.**

1876.			DR.	CR.
Sept. 30.	To Am't transferred	To University Int. Fund—Sec. 1, Art. 14, St. Con.	\$30,989 81	
		Agr'l. Col. Int. Fund—	8,124 81	
		Fri. Sch'l Int. Fund—	170,881 74	
	(Table No. 3)	Nor. Sch'l Int. Fund—	3,162 54	
		War Fund—	24,990 00	
		General Fund—	58,462 50	
		Two-Mil. L'n Sink. F'd	210,912 76	
		Gen'l F'd—Up. Penin- sula Mining Tax	20,041 93	
	By Cash received—	Railroad Specific Tax (Table No. 64)		\$399,407 53
	"	—Freight, Sleeping and Palace Car Specific Tax (Table No. 67)		5,030 03
	"	—Telegraph Specific Tax (Table No. 63)		2,324 19
	"	—Express Specific Tax (Table No. 63)		1,435 96
	"	—Insurance Specific Tax (Table No. 63)		97,335 75
	"	—Mining Specific Tax (Table No. 68)		20,129 56
	"	—River Improvement Specific Tax (Table No. 63)		1,667 12
	"	—Plank Road Specific Tax (Table No. 63)		35 45
			\$527,565 59	\$527,565 59

**Table No. 16.—Normal School Fund.**

1876.		DR.	CR.
Sept. 30.	By Receipts during Fiscal Year		\$1,149 68
	" Balance Sept. 30, 1875		52,151 64
	To Balance Sept. 30, 1876	\$53,301 32	
		\$53,301 32	\$53,301 32

**Table No. 17.—Normal School Interest Fund.**

1876.			DR.	CR.
Sept. 30.	To Paid on certificates of State Board of Education		\$17,000 00	
	" Paid for appraisals		11 04	
	" Amount refunded		26 25	
	By Receipts during Fiscal Year			\$1,202 97
	" Amount transferred from General Fund—Act 11, 1875 (Table No. 3)			17,300 00
	" Amount transferred from Specific Tax Fund—Interest on Nor- mal School Fund (Table No. 3)			3,162 54
			\$17,087 29	\$21,665 51
	By Balance of Interest, Sept. 30, 1875	\$3,200 54		
	" Balance of Appropriation, Sept. 30, 1875	6,572 39		9,572 93
	To Balance of Interest Sept. 30, 1876	\$3,271 88		
	" Balance of Appropriation, Sept. 30, 1876	10,929 27	14,201 15	
			\$31,238 44	\$31,238 44

**Table No. 18.—Agricultural College Fund.**

1876.		DR.	CR.
Sept. 30.	To Amount refunded	\$390 00	
	By Receipts during Fiscal Year		\$5,939 30
	" Balance, Sept. 30, 1875		118,278 83
	To Balance, Sept. 30, 1876	118,627 68	
		\$119,217 68	\$119,217 68

Table No. 19.—*Agricultural College Interest Fund.*

1876.		DR.	CR.
Sept. 30.	To Paid Agricultural College.....	\$18,817 89	
	" Paid for advertising forfeited lands.....	38 80	
	" Paid for appraisals.....	59 00	
	" Amount refunded.....	74 63	
	By Receipts during Fiscal Year—Interest on balances due from purchasers.....		\$7,189 54
	" Receipts during Fiscal Year—Trespass.....		1,708 75
	" Amount transferred from Specific Tax Fund—Interest on Agricultural College Fund (Table No. 3).....		8,124 31
	By Balance, Sept 30, 1875.....	\$18,988 32	\$17,000 80
			1,987 72
		\$18,988 32	\$18,988 32

Table No. 20.—*University Fund.*

1876.		DR.	CR.
Sept. 30.	By Receipts during Fiscal Year.....		\$3,902 79
	" Balance Sept. 30, 1875.....		340,952 99
	To Balance Sept. 30, 1876.....	\$344,855 78	
		\$344,855 78	\$344,855 78

Table No. 21.—*University Interest Fund.*

1876.		DR.	CR.
Sept. 30.	To Paid University of Michigan.....	\$38,371 32	
	" Paid for advertising forfeited lands.....	14 82	
	" Paid for appraisals.....	11 70	
	By Receipts during Fiscal Year.....		\$7,858 33
	" Amount transferred from Specific Tax Fund,—Interest on University Fund (Table No. 3).....		30,989 81
	By Balance, Sept. 30, 1875.....	\$38,397 84	\$38,348 14
	To Balance, Sept. 30, 1876.....	05	49 75
		\$38,397 89	\$38,397 89

Table No. 22.—*University Aid Fund.*

1876.		DR.	CR.
Sept. 30.	To Paid University of Michigan.....	\$31,500 00	
	By Amount transferred from General Fund, Act 32, 1873 (Table No. 3).....		\$31,500 00
	" Balance Sept. 30, 1875.....		7,875 00
	To Balance Sept. 30, 1876.....	7,875 00	
		\$39,375 00	\$39,375 00

**Table No. 23.—Primary School Fund.**

1876.		DR.	CR.
Sept. 30.	To Amount refunded.....	\$2,440 00	
	By Receipts during Fiscal Year.....		\$23,399 66
	" Amount transferred from Escheats (Table No. 3).....		1,223 72
		\$2,440 00	\$24,613 28
	By Balance Sept. 30, 1875.....		2,197,106 68
	To Balance Sept. 30, 1876.....	2,259,282 01	
		\$2,261,722 01	\$2,261,722 01

**Table No. 24.—Escheats.**

1876.		DR.	CR.
Sept. 30.	To Amount transferred to Primary School Fund (Table No. 3)....	\$1,223 72	
	By Receipts during Fiscal Year.....		\$1,223 72

**Table No. 25.—Primary School Interest Fund.**

1876.		DR.	CR.
Sept. 30.	To Paid counties apportioned by Supt. Pub. Instruction, (No. 77).....	\$223,969 00	
	" Paid for advertising forfeited lands.....	234 79	
	" Paid for appraisals.....	467 72	
	" Amount refunded.....	98 35	
	By Receipts during Fiscal Year—Int. on Escheats.....		\$21 00
	Rent.....		10 00
	Trespass.....		9,442 48
	Int. on balances due from purchasers.....		45,596 33
	" Am't transferred from Specific Tax Fund—Int. on P. S. Fund (Table No. 3).....		156,067 36
	" Am't transferred from Specific Tax Fund—under Act. 31, 1858 (Table No. 3).....		14,824 38
		\$224,769 86	\$225,950 50
	By Balance Sept. 30, 1875.....		79,276 67
	To Balance Sept. 30, 1876.....	80,457 31	
		\$305,227 17	\$305,227 17

**Table No. 26.—Primary School Five Per Cent Fund.**

1876.		DR.	CR.
Sept. 30.	By Amount transferred from Swamp Land Fund (Table No. 3) ...		\$3,509 59
	" Balance Sept. 30, 1875.....		293,167 20
	To Balance Sept. 30, 1876.....	\$299,676 59	
		\$299,676 59	\$299,676 59

Table No. 27.—Swamp Land Fund.

		DR.			CR.	
		CASH.	WAR'NTS. Sec. 6, Act 76, 1867.	TOTAL.		TOTAL.
1876.						
Sept. 30.	To am'ts expended on State roads and ditches, viz.:					
	Alpena and Long Lake.....		\$38 80			
	Antrim Co. Lake and River Improvement.....		18 00			
	Cheboygan and Emmet Counties Lake and River Improvement.....		4,471 47			
	Cheboygan and Little Traverse Bay.....		3,144 00			
	Harrisville and Traverse Bay.....		2,064 02			
	Ionia, Houghton Lake and Mackinac.....		1,600 00			
	Long Rapids State road and ditch.....		1,625 80			
	Mill Creek ditch.....		72 00			
	Pt. Sanilac and Tuscola St. road and White Creek ditch.....		1,280 00			
	Sand Beach and Bay City.....		9,500 00			
	Tawas and Manistee.....		9,739 85			
	Torch Lake and Alpena.....		800 23			
	Waisky Bay.....		102 00			
				\$34,445 67		
	To Salaries of Com'r and Clerk (Table No. 45).....	\$2,900 00				
	" Expenses of Com'r's office.....	731 16				
	" " as member of Board of Control.....	81 80				
	" Paid for advertising.....	91 00				
	" Am'ts refunded.....	87 50				
				3,191 46		
	" Am't transferred to Primary School Five Per Cent Fund (Table No. 3).....			6,500 39		
	By Am'ts received on sale of State Swamp Land:					
	" Warrants, Sec. 6, Act 76, 1867..				\$34,445 67	
	" Cash.....				12,600 43	
						\$47,055 10
	" Am'ts collected from trespassers on lands.....					587 85
				\$44,146 52		\$47,643 95
	By Balance Sept. 30, 1875.....					191,968 31
	To Balance Sept. 30, 1876.....			195,464 74		
				\$230,611 26		\$230,611 26

Table No. 28.—Swamp Land Interest Fund.

		DR.	CR.
1876.			
Sept. 30.	To Paid for advertising forfeited lands.....	\$38 60	
	" Paid for appraisals.....	157 31	
	" Amount refunded.....	13 16	
	By Receipts during Fiscal Year.....		\$3,392 48
		\$209 16	\$3,392 48
	By Balance Sept. 30, 1875.....		181,574 44
	To Balance Sept. 30, 1876.....	134,757 76	
		\$134,966 92	\$134,966 92

1870.		DR.	CR.
Sept. 30.	By Balance Sept. 30, 1875.....		\$645 90
	To Balance Sept. 30, 1876.....	\$645 99	

1878.		Dr.	Cr.
Sept. 30.	To Warrants paid during Fiscal Year.....	\$34,445 67	
	By Warrants issued during Fiscal Year.....		\$34,445 67

1878.		<i>Bonds.</i>	<i>Premium.</i>	DR.	CR.
Sept. 30.	To Paid on Two-Million Loan—due in 1878	\$46,000 00	\$1,769 70		
	"    "    "    "    "    1883	3,000 00	115 98		
	Total of Two-Million Loan.....	\$49,000 00	\$1,885 68	\$50,885 68	
	To Paid on Renewal Loan.....	3,000 00	115 98	3,115 98	
	" Paid on War-Bounty Loan.....	1,000 00	38 45	1,038 45	
	Totals of Bonds and Premium.....	\$53,000 00	\$2,040 11		
	By Amounts transferred from General Fund—(Table No. 3).....				\$11,860 55
	" Amount transferred from Specific Tax Fund,—Sec. 1, Art. 14, State Constitution—(Table No. 3).....				210,912 76
	To Balance Sept. 30, 1875.....			\$55,040 11	\$222,763 31
	By Balance Sept. 30, 1876.....			1,521,962 60	1,354,229 40
				\$1,576,992 71	\$1,576,992 71

Table No. 32.—*St. Mary's Falls Ship Canal Fund.*

1876.		DR.	CR.
Sept. 30.	To Paid salary of Superintendent.....	\$1,825 00	
	" Paid interest on Canal Bonds.....	2,780 00	
	" Paid for repairs, etc.....	6,316 99	
	" Paid for dredging.....	4,544 20	
	" Paid expenses of Canal Board.....	78 60	
	" Paid for coal for pumping out locks.....	2,213 66	
	<i>New Lock Gates:</i>		
	To Paid for transportation of lock gates.....	\$1,140 00	
	" Paid for inspection of construction of lock gates.....	65 00	
	" Paid for advertising for bids for lock gates.....	18 90	
	" Paid expenses to Gibraltar, to perfect contract.....	24 40	
		1,248 30	
	<i>Expenses of Investigation:</i>		
	To Paid for examination of accounts.....	\$40 20	
	" Paid expenses of Board.....	163 20	
	" Paid for examination as to Covell theft.....	155 11	
		358 51	
	By Cash received on account of tolls.....		\$14,668 03
	By Balance Sept. 30, 1875.....	\$19,145 26	\$14,668 03
	To Balance Sept. 30, 1876.....	54,611 54	59,088 77
		\$73,756 80	\$73,756 80

Table No. 33.—*War Fund.*

1876.		DR.	CR.
Sept. 30.	To Paid interest on War Bounty Loan.....	\$25,270 00	
	<i>Paid State Bounties,—Act 132, 1871:</i>		
	Corwin, Erastus (widow of), Co. C, 10th Mich. Inf. ....	\$50 00	
	Thompson, Barthel, Co. I, 3d Mich. Inf. ....	100 00	
	Weiler, Frank J., Co. I, 6th Mich. Cav. ....	100 00	
		250 00	
	By Am't transferred from Specific Tax Fund—Sec. 1, Art. 14, State Constitution.—(Table No. 3).....		\$24,990 00
	By Balance Sept. 30, 1875.....	\$25,520 00	\$24,990 00
	To Balance Sept. 30, 1876.....	13,033 39	13,563 39
		\$38,553 39	\$38,553 39

Table No. 34.—*Military Fund.*

1876.		DR.	CR.
Sept. 30.	To Paid estimates of Quartermaster General.....	\$42,250 00	
	" Paid salaries of Military Officers.....	2,258 20	
	" Paid transportation of troops to quell riot in Marquette Co.—Act 144, 1875.....	104 40	
	" Am't transferred to Soldiers' Aid Fund—Act 115, 1873.—(Table No. 3).....	4,000 00	
	By Am't transferred from General Fund.—(Table No. 3).....		\$3,710 09
	By Balance Sept. 30, 1875.....	\$48,612 60	\$3,710 09
	To Balance Sept. 30, 1876.....	27,111 78	72,014 29
		\$75,724 38	\$75,724 38

**Table No. 35.—Soldiers' Aid Fund.**

1876.		DR.	CR.
Sept. 30.	To Paid under Act 115, 1873.....	\$4,000 00	
	By Am't transferred from Military Fund—Act 115, 1873.—(Table No. 3)		\$4,000 00

**Table No. 36.—Internal Improvement Fund.**

1876.		DR.	CR.
Sept. 30.	To Paid under J. R. No. 15, 1873.....	\$133 17	
	By Cash of United States (five per cent on sales of Public Lands collected under J. R. No. 15, 1873).....		\$1,327 18
	To Balance Sept. 30, 1875.....	\$2,412,581 38	
	By Balance Sept. 30, 1876.....		\$2,411,387 37
		\$2,412,714 55	\$2,412,714 55

**Table No. 37.—Land Warrants.**

1876.		DR.	CR.
Sept. 30.	By Balance Sept. 30, 1875.....		\$1,602 56
	To Balance Sept. 30, 1876.....	\$1,602 56	

**Table No. 38.—Land Warrants—Second Series.**

1876.		DR.	CR.
Sept. 30.	By Balance Sept. 30, 1875.....		\$656 06
	To Balance Sept. 30, 1876.....	\$656 06	

**Table No. 39.—Internal Improvement Warrants.**

1876.		DR.	CR.
Sept. 30.	To Warrants paid during Fiscal Year.....	\$133 17	
	By Warrants issued during Fiscal Year.....		\$133 17
	" Balance Sept. 30, 1875.....		3,533 75
	To Balance Sept. 30, 1876.....	3,533 75	
		\$3,666 92	\$3,666 92

**Table No. 40.—Dewey Asset Lands.**

1876.			DR.	CR.
Sept. 30.	By Receipts from sale of lands—Principal.....	\$2,460 00		
	Interest.....	45 74		
	" Am't collected of trespassers .....			\$2,505 74
	To Balance Sept. 30, 1875.....		\$14,216 47	205 35
	By Balance Sept. 30, 1876.....			11,505 38
			\$14,216 47	\$14,216 47

**Table No. 41.—Hazelton Asset Lands.**

1876.		DR.	CR.
Sept. 30.	To Balance Sept. 30, 1875.....	\$10,611 12	
	By Balance Sept. 30, 1876.....		\$10,611 12

**Table No. 42.—Suspense Account.**

1876.		DR.	CR.
Sept. 30.	To Balance Sept. 30, 1875.....	\$2,305 38	
	By Balance Sept. 30, 1876.....		\$2,305 38

**Table No. 43.—Treasury Notes.**

1876.		DR.	CR.
Sept. 30.	By Balance Sept. 30, 1875.....		\$730 00
	To Balance Sept. 30, 1876.....	\$730 00	

**Table No. 44.—Sundry Deposits Account.**

1876.		DR.	CR.
Sept. 30.	To Disbursements during Fiscal Year—(Table No. 2 A).....	\$7,171 63	
	By Receipts during Fiscal Year—(Table No. 2 A).....		\$3,918 55
	By Balance Sept. 30, 1875.....		6,656 41
	To Balance Sept. 30, 1876.....	3,403 33	
		\$10,574 96	\$10,574 96



**Table No. 45.—Salaries Paid Officers and Employees, exclusive of Extra Clerks, of the several State Departments.**

SALARIES PER ANNUM.	TO WHOM PAID AND FOR WHAT TIME.	AMOUNT PAID			
		Each Person.	Each Officer.	Each De- partment.	From each Fund.
	GENERAL FUND.				
	EXECUTIVE OFFICE:				
\$1,000 00	Governor—John J. Bagley, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	\$1,000 00		
800 00	Governor's Private Secretary—Geo. H. Hopkins, From Oct. 1, 1875, to Aug. 31, 1876.....	-----	733 30	\$1,733 30	
	SECRETARY OF STATE'S OFFICE:				
800 00	Secretary of State—E. G. D. Holden, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	\$800 01		
1,400 00	Deputy Sec'y of State—Wm. Crosby, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	1,400 00		
1,000 00	Regular Clerk—Geo. W. Freeman, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	1,000 00	3,200 01	
	STATE TREASURER'S OFFICE:				
1,000 00	State Treasurer—Wm. B. McCreery, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	\$1,000 00		
1,500 00	Deputy State Treasurer—Chas. H. Hodakin, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	1,500 00		
1,000 00	Book-keeper—H. L. Paddock, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	1,000 00	3,500 00	
	AUDITOR GENERAL'S OFFICE:				
1,000 00	Auditor General—Ralph Ely, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	\$1,000 00		
1,500 00	Deputy Auditor General—H. R. Pratt, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	1,500 00		
1,000 00	Book-keeper—Henry Humphrey, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	1,000 00		
1,000 00	Regular Clerk—Wm. C. Bennett, From Oct. 1, 1875, to Sept. 30, 1876.....	\$1,000 00			
1,000 00	—J. A. Crosmann, From Oct. 1, 1875, to Oct. 15, 1875.....	41 67			
1,000 00	—S. R. Wilcox, From Oct. 1, 1875, to Sept. 30, 1876.....	1,000 00			
1,000 00	—C. H. Thompson, From Oct. 1, 1875, to Sept. 30, 1876.....	a 991 99	3,033 66	6,533 66	
	STATE LAND OFFICE:				
800 00	Commissioner—L. A. Clapp, From Sept. 1, 1875, to Aug. 31, 1876.....	-----	\$800 00		
1,400 00	Deputy Commissioner—O. A. Bowen, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	1,400 00		
1,000 00	Book-keeper—H. P. Cherry, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	1,000 00		
1,000 00	Draughtsman—J. E. Sherman, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	1,000 00		
1,000 00	Regular Clerk—John T. Page, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	1,000 00	5,200 00	
	SUP'T OF PUBLIC INSTRUCTION'S OFFICE:				
1,000 00	Superintendent—Daniel B. Briggs, From July 1, 1875, to June 30, 1876.....	-----	\$1,000 00		
1,300 00	Deputy Superintendent—C. B. Stebbins, From Oct. 1, 1875, to Aug. 31, 1876.....	-----	1,191 64	2,191 64	
	STATE LIBRARIAN:				
1,000 00	H. A. Tenney, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	\$1,000 00	1,000 00	
	ATTORNEY GENERAL'S OFFICE:				
800 00	Attorney General—A. J. Smith, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	\$800 00		
1,000 00	Clerk to Attorney General—F. A. Cahill, From Oct. 1, 1875, to Dec. 31, 1875.....	\$250 00			
	—G. L. Smith, From Jan. 1, 1876, to Sept. 30, 1876.....	750 00	1,000 00	1,800 00	
	INSURANCE COMMISSIONER'S OFFICE:				
2,000 00	Commissioner—S. H. Row, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	\$2,000 00		
1,200 00	Deputy Commissioner—H. N. Lawrence, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	1,200 00		
1,000 00	Clerk to Commissioner—H. W. Walker, From Oct. 1, 1875, to Sept. 30, 1876.....	-----	1,000 00	4,200 00	

a Lost time, \$8.01; treated as vacancy in Recapitulation.

Table No: 45—Continued

SALARIES PER ANNUM.	TO WHOM PAID AND FOR WHAT TIME.	AMOUNT PAID			
		Each Person.	Each Officer.	Each De- partment.	From each Fund.
	<b>RAILROAD COMMISSIONER'S OFFICE:</b>				
\$4,000 00	Commissioner—S. S. Cobb, From Oct. 1, 1875, to Sept. 30, 1876.....		\$4,000 00		
1,000 00	Clerk to Commissioner—S. F. Cook, From Oct. 1, 1875, to Sept. 30, 1876.....		1,000 00		
				\$5,000 00	
800 00	ACTING COM'R—Institution for D., D., and B., A. L. Aldrich, From Oct. 1, 1875, to June 30, 1876.....		\$800 00		
				600 00	
1,000 00	SECRETARY OF STATE BOARD OF AGRICULTURE: R. G. Baird, From Oct. 1, 1875, to Sept. 30, 1876.....		\$1,000 00		
				1,000 00	
1,000 00	CLERK TO STATE BOARD OF HEALTH: Henry A. Halgh, From Sept. 1, 1875, to Sept. 30, 1876.....		\$1,083 34		
				1,083 34	
\$38,300 00	Total for Fund.....				\$37,041 95
	<b>SWAMP LAND FUND.</b>				
\$1,200 00	STATE SWAMP LAND COMMISSIONER'S OFFICE: Commissioner—J. B. Haviland, From Oct. 1, 1875, to Sept. 30, 1876.....		\$1,200 00		
1,000 00	Clerk to Commissioner—L. H. Briggs, From Oct. 1, 1875, to Sept. 30, 1876.....		1,000 00		
				\$2,200 00	
\$2,200 00	Total for Fund.....				2,200 00
	<b>ST. MARY'S FALLS SHIP CANAL FUND.</b>				
\$1,500 00	SUP'T OF ST. MARY'S FALLS SHIP CANAL: Frank Gorton, From Sept. 1, 1875, to Sept. 30, 1876.....		\$1,625 00		
				\$1,625 00	
\$1,500 00	Total for Fund.....				1,625 00
	<b>MILITARY FUND.</b>				
\$1,000 00	ADJUTANT GENERAL: John Robertson, From Sept. 1, 1875, to Sept. 30, 1876.....		\$1,083 36		
				\$1,083 36	
600 00	QUARTERMASTER GENERAL, S. S. Mathews, From Aug. 1, 1875, to June 30, 1876.....		\$550 00		
				550 00	
600 00	INSPECTOR GENERAL, R. A. Alger, From Jan. 1, 1873, to March 13, 1873..... From July 1, 1875, to June 30, 1876.....	\$24 84 600 00	\$624 84		
				624 84	
\$2,300 00	Total for Fund.....				2,258 20
\$44,200 00					\$43,125 15

## RECAPITULATION.

FUNDS.	AMOUNT OF SALARIES SUBJECT TO DRAFT DURING FISCAL YEAR.			Amount drawn dur- ing Fiscal Year.	Amount not Earned on Account of Vacancies.	Amount Subject to Draft Sept. 30, 1876.
	Undrawn Sept. 30, '75.	Salaries for Fiscal Year.	Total.			
General.....	\$400 06	\$38,300 00	\$38,700 06	\$37,041 95	\$966 34	\$991 77
Swamp Land.....		2,200 00	2,200 00	2,200 00		
St. Mary's Falls Ship Canal.....	125 00	1,500 00	1,625 00	1,625 00		
Military.....	368 20	2,300 00	2,568 20	2,258 20		300 00
	\$883 26	\$44,200 00	\$45,083 26	\$43,125 15	\$966 34	\$991 77

Table No. 46.—*Payments on Account of Judicial Department.*

SALARIES PER ANNUM.	TO WHOM PAID AND FOR WHAT TIME.	Am'ts Drawn During Year.
	<b>SUPREME COURT:</b>	
\$4,000 00	<i>Chief Justice</i> —B. F. Graves, From July 1, 1875, to Dec. 31, 1875.....	\$2,000 00
	—T. M. Cooley, From Jan. 1, 1876, to Aug. 31, 1876.....	2,686 64
4,000 00	<i>Associate Justice</i> —J. V. Campbell, From July 1, 1875, to June 30, 1876.....	4,000 00
4,000 00	—Isaac Marston, From July 1, 1875, to Aug. 31, 1876.....	4,686 64
4,000 00	—T. M. Cooley, From Sept. 1, 1875, to Dec. 31, 1875.....	\$1,333 38
	—B. F. Graves, From Jan. 1, 1876, to March 31, 1876.....	1,000 00
1,500 00	<i>Reporter of Supreme Court</i> —Hoyt Post, From Sept. 1, 1875, to Aug. 31, 1876.....	1,500 00
	<b>CIRCUIT COURTS:</b>	
1,500 00	<i>Judge of 1st Circuit</i> —D. L. Pratt, From Sept. 1, 1875, to Aug. 31, 1876.....	\$1,500 00
1,500 00	<i>Judge of 2d Circuit</i> —H. H. Coolidge, From July 1, 1875, to June 30, 1876.....	1,500 00
1,500 00	<i>Judge of 3d Circuit</i> —J. Patchin, From July 1, 1875, to Nov. 22, 1875.....	\$391 68
	—C. J. Reilly, From Nov. 23, 1875, to June 30, 1876.....	908 34
1,500 00	<i>Judge of 4th Circuit</i> —A. D. Crane, From July 1, 1875, to Dec. 31, 1875.....	\$750 00
	—G. M. Huntington, From Jan. 1, 1876, to July 31, 1876.....	875 00
1,500 00	<i>Judge of 5th Circuit</i> —Geo. Woodruff, From Sept. 1, 1875, to Dec. 31, 1875.....	\$500 00
	—P. T. Van Zile, From Jan. 1, 1876, to Aug. 31, 1876.....	1,000 00
1,500 00	<i>Judge of 6th Circuit</i> —Levi B. Taft, From Sept. 1, 1875, to Dec. 31, 1876.....	\$500 00
	—A. C. Baldwin, From Jan. 1, 1876, to Aug. 31, 1876.....	1,000 00
1,500 00	<i>Judge of 7th Circuit</i> —J. Turner, From Oct. 1, 1875, to Sept. 30, 1876.....	1,500 00
1,500 00	<i>Judge of 8th Circuit</i> —L. S. Lovell, From Oct. 1, 1875, to Sept. 30, 1876.....	1,500 00
1,500 00	<i>Judge of 9th Circuit</i> —J. L. Hawes, From Sept. 1, 1875, to Sept. 30, 1876.....	1,625 00
1,500 00	<i>Judge of 10th Circuit</i> —W. S. Tennant, From Sept. 1, 1875, to July 31, 1876.....	1,375 00
1,500 00	<i>Judge of 11th Circuit</i> —D. Goodwin, From July 1, 1875, to June 30, 1876.....	1,500 00
1,500 00	<i>Judge of 12th Circuit</i> —James O'Grady, From Oct. 1, 1875, to Dec. 31, 1875.....	\$375 00
	—Wm. D. Williams, From Jan. 1, 1876, to June 30, 1876.....	750 00
1,500 00	<i>Judge of 13th Circuit</i> —J. G. Ramsdell, From Sept. 1, 1875, to Dec. 31, 1875.....	\$500 00
	—R. Hatch, Jr., From Jan. 1, 1876, to Sept. 30, 1876.....	1,125 00
1,500 00	<i>Judge of 14th Circuit</i> —A. H. Giddings, From Oct. 1, 1875, to June 30, 1876.....	1,125 00
1,500 00	<i>Judge of 15th Circuit</i> —E. W. Kelghtly, From Sept. 1, 1875, to Aug. 31, 1876.....	1,500 00
1,500 00	<i>Judge of 16th Circuit</i> —E. W. Harris, From Oct. 1, 1875, to Sept. 30, 1876.....	1,500 00
1,500 00	<i>Judge of 17th Circuit</i> —Birney Hoyt, From Oct. 1, 1875, to Sept. 30, 1876.....	1,500 00
1,500 00	<i>Judge of 18th Circuit</i> —S. M. Green, From Oct. 1, 1875, to Sept. 30, 1876.....	1,500 00
1,500 00	<i>Judge of 19th Circuit</i> —H. H. Wheeler, From Sept. 1, 1875, to Aug. 31, 1876.....	1,500 00
1,500 00	<i>Judge of 20th Circuit</i> —D. J. Arnold, From Oct. 1, 1875, to Aug. 31, 1876.....	1,375 00
1,500 00	<i>Judge of 21st Circuit</i> —Henry Hart, From Sept. 1, 1875, to Aug. 31, 1876.....	1,500 00
	<b>SUPERIOR COURT OF DETROIT:</b>	
1,500 00	<i>Judge</i> —Lyman Cochrane, From Oct. 1, 1875, to Sept. 30, 1876.....	\$1,500 00
	<b>SUPERIOR COURT OF GRAND RAPIDS:</b>	
1,500 00	<i>Judge</i> —John T. Holmes, From Oct. 1, 1875, to Sept. 30, 1876.....	1,500 00
	<b>RECORDER'S COURT, CITY OF DETROIT:</b>	
1,500 00	<i>Recorder</i> —Geo. S. Swift, From Oct. 1, 1875, to Sept. 30, 1876.....	1,500 00
\$53,500 00	Total of Salaries.....	\$52,541 68

**Table No. 46.—Continued.**  
**EXPENSES.**

<i>Expenses of Reporter of Supreme Court:</i>					
Clerk hire (Sec. 8, Act 37, 1873).....		\$800 00			
Traveling Expenses, etc. (Sec. 8, Act 37, 1873).....		161 18	\$761 18		
Expense of Supreme and Circuit Courts (Table No. 46, A).....			1,346 93		
Publishing Supreme Court Reports—Vol. 29.....		\$800 00			
" " " Vol. 30.....		2,511 47			
" " " Vol. 31.....		2,618 59			
" " " Vol. 32.....		3,503 83	9,433 89	\$11,542 00	
Total of Salaries and Expenses.....					\$64,083 66

**RECAPITULATION OF SALARIES.**

Amount of Salaries for year ending Sept. 30, 1876, being "Salaries per Annum".....	\$53,500 00
" undrawn Sept. 30, 1876.....	6,083 36
" subject to draft during Fiscal Year ending Sept. 30, 1876.....	\$59,583 36
" drawn during Fiscal Year ending Sept. 30, 1876.....	52,541 66
Balance subject to draft Sept. 30, 1876.....	\$7,041 70

**Table No. 46 A.—Expenses of Supreme and Circuit Courts.**

**EXPENSE OF SUPREME COURT:**

TO WHOM PAID.	PAID CLERK AND DEPUTY.		Paid Sheriff, Dep. Sheriff and Crier.	Printing, Binding and Stationery.	Furniture, Supplies, Care of Room, etc.	Total.
	Salary of Clerk.	Per diem of Deputy.				
J. C. Squiers.....	\$111 67					\$111 67
H. D. Fugh.....		\$487 00				487 00
L. S. Jenison, Dep. Sheriff.....			\$82 75			82 75
Harvey Baker, ".....			47 50			47 50
J. P. Baker, Crier.....			114 00		\$157 92	271 92
W. S. George and Co.....				\$157 45		157 45
Butterfield and Burr.....				51 00		51 00
Richmond, Backus and Co.....				23 40		23 40
C. N. Ayres.....				22 66		22 66
H. Ingersoll.....				1 28		1 28
Totals of Supreme Court.....	\$111 67	\$487 00	\$244 25	\$255 79	\$157 92	\$1,256 63

Table No. 46 A.—Continued.

EXPENSE OF CIRCUIT COURTS:				
No. of Circuit.	NAME OF PAPER.	FOR WHAT PAID.	AMOUNT PAID.	
			Each Publisher	In Each Circuit.
1st .....	Monroe Commercial.....	Publishing notice of time for holding terms of Circuit Court.....	\$4 20	\$4 20
2d .....	Niles Republican.....	Publishing notice of time for holding terms of Circuit Court.....	2 10	2 10
4th .....	Ingham County News.....	Publishing notice of time for holding terms of Circuit Court.....	4 20	4 20
6th .....	Pontiac Gazette.....	Publishing notice of time for holding terms of Circuit Court.....	\$4 20	
" .....	Weekly Clarion.....	Publishing notice of time for holding terms of Circuit Court.....	4 20	8 40
8th .....	Ionia Sentinel.....	Publishing notice of time for holding terms of Circuit Court.....	\$4 20	
" .....	Clinton Republican.....	Publishing notice of time for holding terms of Circuit Court.....	4 20	
" .....	Greenville Independent.....	Publishing notice of time for holding terms of Circuit Court.....	4 20	12 60
12th .....	Marquette Mining Journal.....	Publishing notice of time for holding terms of Circuit Court.....	\$6 30	
" .....	Portage Lake Min. Gazette.....	Publishing notice of time for holding terms of Circuit Court.....	6 30	12 60
13th .....	Traverse Bay Eagle.....	Publishing notice of time for holding terms of Circuit Court.....	\$4 20	
" .....	Charlevoix Sentinel.....	Publishing notice of time for holding terms of Circuit Court.....	4 20	8 40
14th .....	Muskegon Chronicle.....	Publishing notice of time for holding terms of Circuit Court.....	\$4 20	4 20
15th .....	Coldwater Republican.....	Publishing notice of time for holding terms of Circuit Court.....	4 20	4 20
16th .....	Romeo Observer.....	Publishing notice of time for holding terms of Circuit Court.....	\$4 20	
" .....	Port Huron Times.....	Publishing notice of time for holding terms of Circuit Court.....	4 20	8 40
17th .....	Hastings Republic'n Banner.....	Publishing notice of time for holding terms of Circuit Court.....	\$4 20	4 20
18th .....	Bay City Tribune.....	Publishing notice of time for holding terms of Circuit Court.....	4 20	4 20
19th .....	Manistee Advocate.....	Publishing notice of time for holding terms of Circuit Court.....	\$4 20	
" .....	Ludington Appeal.....	Publishing notice of time for holding terms of Circuit Court.....	4 20	8 40
21st .....	Midland Times.....	Publishing notice of time for holding terms of Circuit Court.....	\$4 20	4 20
Aggregate to Table No. 46 .....				\$1,346 93

Table No. 47.—Summary of Tables No's 48 to 53, inclusive.

	MONTHS.	Secretary of State's Office. (Table No. 48.)	State Land Office. (Table No. 49.)	Auditor General's Office. (Table No. 50.)	State Treasurer's Office. (Table No. 51.)	Sup't of Pub. Instruction's Office. (Table No. 52.)	State Board of Health's Office. (Table No. 53.)	Total.
1875	October .....	\$1,349 96	\$666 65	\$3,378 25	\$166 66	\$75 00	-----	\$5,536 52
	November .....	966 63	566 65	3,367 14	166 66	75 00	-----	5,142 08
	December .....	966 74	583 36	3,092 33	166 68	132 60	\$5 46	4,947 17
1876	January .....	966 63	583 31	3,331 92	166 66	107 50	-----	5,156 02
	February .....	966 63	583 31	3,323 25	166 66	122 50	12 82	5,175 17
	March .....	966 63	583 31	3,776 85	166 68	97 50	142 62	5,732 69
	April .....	966 63	583 31	4,066 63	166 66	-----	83 33	5,896 56
	May .....	966 63	583 31	4,342 64	203 66	-----	83 33	6,179 61
	June .....	966 63	583 31	4,476 62	216 68	-----	77 69	6,520 83
	July .....	966 63	583 31	4,649 90	216 66	45 00	75 00	6,536 60
	August .....	966 63	583 31	4,845 52	166 66	-----	-----	6,562 12
	September .....	966 96	583 52	4,962 25	166 68	48 33	155 00	6,882 74
	Totals .....	\$11,933 33	\$6,966 60	\$47,613 34	\$2,137 00	\$703 43	\$635 25	\$70,039 01

**Table No. 48.**—Extra Clerks employed in the Office of the Secretary of State, during the Fiscal Year ending September 30, 1876; the Monthly Payments and Total Amount to Each; the Aggregate Monthly Payments, and the Aggregate Payments for the Year.

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	Total to Each.
Babcock, D. A.	\$53 33	\$53 33	\$53 34	\$53 33	\$53 33	\$53 33	\$53 33	\$53 33	\$53 33	\$53 33	\$53 33	\$53 36	\$1,000 00
Callahan, R. B.	53 33	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	1,000 00
Church, C. W.	53 33	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	83 33
Crandall, S. E.	53 33	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	1,000 00
DeLamar, L.	53 33	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	1,000 00
Hewitt, R. L.	53 33	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	1,000 00
Hobbs, H. D.	53 33	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	83 33
Holden, C. W.	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	50 00	600 00
King, F. W.	53 33	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	1,000 00
Larkin, M.	75 00	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	991 67
McCracken, S. B.	166 66	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	166 66
Porter, E. H.	53 33	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	1,000 00
Row, E. E.	53 33	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	1,000 00
TenEyck, Mrs. E.	75 00	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	991 67
Winans, Mrs. G. A.	150 00	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	1,066 67
Totals.....	\$1,349 96	\$966 63	\$966 74	\$966 63	\$966 63	\$966 63	\$966 63	\$966 63	\$966 63	\$966 63	\$966 63	\$966 96	\$11,983 33

**Table No. 49.**—Extra Clerks employed in the State Land Office during the Fiscal Year Ending September 30, 1876; the Monthly Payments and Total Amount to Each; the Aggregate Monthly Payments, and the Aggregate Payments for the Year.

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	Total to Each.
Bowen, J. A.	\$75 00	\$75 00	\$53 33	\$53 33	\$53 33	\$53 33	\$53 33	\$53 33	\$53 33	\$53 33	\$53 33	\$53 36	\$963 33
Devisey, R. B.	53 33	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	1,000 00
Ennis, William.	53 33	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	1,000 00
Hamilton, J. B.	53 33	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	1,000 00
Lewis, M.	75 00	75 00	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	963 33
Shafer, E.	53 33	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	1,000 00
Turner, H. B.	53 33	53 33	53 34	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 33	53 36	1,000 00
Totals.....	\$566 65	\$966 65	\$963 36	\$963 31	\$963 31	\$963 31	\$963 31	\$963 31	\$963 31	\$963 31	\$963 31	\$963 52	\$6,966 66

**Table No. 50.—Extra Clerks employed in the Office of the Auditor General during the Fiscal Year ending September 30, 1876; the Monthly Payments and Total Amount to Each; the Aggregate Monthly Payments, and the Aggregate Payments for the Year.**

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	Sept.	Total to Each.
Allaben, E. A.										\$10 00	\$50 00	\$50 00	\$110 00
Baker, L. B.				\$54 00	\$75 00	\$75 00	\$75 00	\$75 00	\$75 00	75 00	75 00	75 00	654 00
Baker, M. E.	\$83 33	\$83 33	\$83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Barker, Mrs. M. M.	70 00	75 00	75 00	75 00	75 00	75 00	83 33	83 33	83 34	83 33	83 33	150 00	885 00
Bassier, A. J.						75 63	83 33	83 33	83 34	83 33	83 33	83 34	575 62
Bell, Mrs. A.							24 00	50 00	50 00	50 00	50 00	50 00	374 00
Betts, D. F.								50 00	44 23	50 00	50 00	50 00	194 23
Boardman, Mrs. U. L.							24 00	50 00	50 00	50 00	50 00	50 00	374 00
Boyd, P. V.	83 33	14 44		11 67									109 44
Boyd, E. J.	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	900 00
Brainerd, M. N.	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	900 00
Brubaker, Mrs. F.	75 00	75 00	72 13	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	897 13
Cameron, A.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Carpenter, M. B.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Christianity, J. I.	65 00	75 00											140 00
Christopher, J. I.						19 26	65 00	65 00	65 00	75 00	75 00	75 00	439 26
Church, C. W.										19 00	65 00	65 00	143 00
Church, H. B.										20 00	50 00	50 00	150 00
Clark, E.	75 00	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	891 67
Clark, E. W.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Cole, E.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Cowles, C. D.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Crawford, L.	70 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	885 00
Groeman, J. A.										83 33	83 33	83 34	833 34
David, M. M.	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	900 00
Deavin, A. V.	83 33	27 78									88 58	41 67	191 35
Earl, M. E.										75 00	75 00	75 00	508 33
Ely, K.	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	1,000 00
Ely, K. W.	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	1,000 00
Francis, M. E.	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	65 00	898 75
Gillespie, James S.													73 46
Greene, G. H.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Hasty, G. A.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Herny, A.	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	840 00
Hobbs, H. D.													673 00
Holbrook, E. P.													73 46
Hopkins, W.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Hosner, Mrs. E. A.	60 00	60 00	60 00	60 00	60 00	60 00	60 00	60 00	60 00	60 00	60 00	60 00	740 00
Hotaling, B. S.	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	898 75
Hutchinson, Mrs. S. E.	70 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	886 00

Jameson, I. R.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	1,000 00
Jones, M. L.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	1,000 00
Kelley, E. O.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	552 47
Lathrop, Mrs. A. B.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	159 62
Leach, W. H.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	823 86
Manning, H. L.	65 00	70 00	83 33	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	875 00
McComas, D. H.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	875 96
McDougal, R.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	1,000 00
Mead, J. F.	60 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	885 00
Miles, Mrs. M. A.	70 00	52 50	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	882 50
Morhouse, S. A.	83 33	51 29	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	987 95
Nichols, A. C.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	1,000 00
Norton, H. S.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	1,000 00
O'Donnell, M.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	983 00
Osband, M. D.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	831 80
Ostrander, R. C.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	494 40
Pan, Mrs. E. M.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	274 00
Porter, D. B.	65 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	550 00
Randolph, J. B.	83 33	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	70 00	524 66
Royce, G. A.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	126 00
Robinson, J.	83 33	53 69	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	989 55
Schneider, F.	83 33	72 12	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	958 78
Sheridan, A.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	120 00
Spencer, Chas. E.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	316 80
Sutton, H.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	126 00
Tallman, M. E.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	547 84
Taylor, J. W.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	1,000 00
Whitney, M. H.	60 00	65 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	829 15
Wright, G. L.	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	75 00	900 00
Wood, E. B.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	289 23
Wood, F. H.	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 33	83 34	83 33	83 34	876 67
Totals	\$3,378 25	\$3,367 14	\$3,092 33	\$3,331 92	\$3,323 25	\$3,776 85	\$4,066 63	\$4,242 68	\$4,476 62	\$4,649 90	\$4,962 25	\$47,613 34



**Table No. 51.**—Extra Clerks Employed in the Office of the State Treasurer during the Fiscal Year ending September 30, 1876; the Monthly Payments and Total Amount to Each; the Aggregate Monthly Payments, and the Aggregate Payments for the Year.

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	Total to Each.
Crossett, W. E.	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$83 33	\$83 33	\$83 34	\$1,000 00
Paddack, M. A.	83 33	83 33	83 34	88 33	83 33	83 34	83 33	83 33	83 34	83 33	83 33	83 34	1,000 00
Wadsworth, L. R.													
Totals.....	\$186 66	\$186 66	\$186 68	\$186 66	\$186 66	\$186 68	\$186 66	\$203 66	\$216 68	\$216 66	\$186 66	\$186 66	\$2,137 00

**Table No. 52.**—Extra Clerks Employed in the Office of the Superintendent of Public Instruction during the Fiscal Year ending September 30, 1876; the Monthly Payments and Total Amount to Each; the Aggregate Monthly Payments, and the Aggregate Payments for the Year.

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	Total to Each.
Potter, E. V.				\$39 50	\$47 50	\$22 50				\$45 00		\$27 50	\$175 00
Stobbs, E. S.					75 00	70 00						30 83	20 83
Wood, M.	\$75 00	\$75 00	\$132 60	75 00									507 60
Totals.....	\$75 00	\$75 00	\$132 60	\$107 50	\$122 50	\$97 50				\$45 00		\$48 33	\$703 43

**Table No. 53.**—Extra Clerks Employed in the Office of the State Board of Health during the Fiscal Year ending September 30, 1876; the Monthly Payments and Total Amount to Each; the Aggregate Monthly Payments, and the Aggregate Payments for the Year.

NAMES.	October.	November.	December.	January.	February.	March.	April.	May.	June.	July.	August.	September.	Total to Each.
Church, C. W.					\$12 82	\$142 62	\$83 33	\$83 33	\$48 07				\$370 17
Collier, M. S.									29 63	\$75 00		\$155 00	299 63
Hobbs, H. D.			\$5 46										5 46
Totals.....			\$5 46		\$13 82	\$142 62	\$83 33	\$83 33	\$77 69	\$75 00		\$155 00	\$635 25

**Table No. 54.—Amount of Appropriations Undrawn Sept. 30, 1875; Amount of Appropriations for 1876; Amount Drawn during Fiscal Year, and Amount Undrawn September 30, 1876.**

NAMES OF INSTITUTIONS OR OBJECTS.	LAWS.		AMOUNT SUBJECT TO DRAFT PRIOR TO JAN. 1, 1877.			AMOUNT DRAWN DURING FISCAL YEAR.				AMOUNT UNDRAWN SEPT. 30, 1876.		
	Section.	Year.	Undrawn September 30, 1875.	Appropriations for 1876.	TOTAL.		Under Each Section or Act.	By Institutions or Objects.	From Each Fund.	Amount Charged Out.	Under Each Section or Act.	By Institutions or Objects.
					Under Each Section or Act.	By Institutions or Objects.						
GENERAL FUND:												
Agricultural College	1	116 1875	\$2,034 52	\$7,638 00	\$9,672 52	\$9,672 52		\$9,672 52			\$2,670 50	\$2,670 50
"	2	116 1875	100 00	6,755 50	6,855 50	\$16,528 02		4,185 00				
Board of Com's for C., P., & R. Ins.	4	192 1871	216 63		\$216 63						216 63	
"	4	64 1873	9,536 24	5,000 00	14,536 24			\$1,839 66			12,696 58	
"	7	64 1873	1,605 00		1,605 00	16,357 87			1,839 66		1,905 00	14,518 21
Board of Fish Commissioners.	4	124 1873	1,334 99		\$1,334 99						\$1,319 52	7,906 01
"	117	1875	6,534 33	7,000 00	13,534 33	14,869 32		\$15 47	6,963 31		6,586 49	
Centennial Exhibition.	3	139 1875	7,322 10		\$7,322 10	7,322 10		\$6,159 59	6,159 59		\$1,162 51	1,162 51
Corner Stone of New State Capitol.	1	6 1873	2,478 69		2,478 69	2,478 69					2,478 69	2,478 69
Geological Survey	9	179 1871	14,000 00	8,000 00	22,000 00	22,000 00		6,573 00	6,573 00		15,427 00	15,427 00
History of Campaigns.	6	83 1867	2,500 00		2,500 00	2,500 00					2,500 00	2,500 00
Immigration Agency.	2	112 1869	8,947 66	5,000 00	13,947 66	13,947 66		2,000 00	2,000 00		6,947 66	6,947 66
Officers' Salaries—Asy. for Insane.	5	154 1873	8,175 00	10,000 00	18,175 00	18,175 00		8,850 00	8,850 00		9,325 00	9,325 00
Pharmaceutical Society of the St. of Mich.	1	260 1875	250 00	500 00	750 00	750 00					750 00	750 00
Pontological Exhibition at Chicago	6	730 1873	538 75		538 75	538 75		48 25	48 25		490 50	490 50
Reformatory State Prison	3	120 1869	3,000 00		3,000 00	3,000 00					3,000 00	3,000 00
"	3	60 1873	8,000 00		8,000 00	11,000 00		4,000 00	4,000 00		4,000 00	7,000 00
State Board of Health.	7	81 1873	2,832 03	4,000 00	\$6,832 03	6,832 03		4,008 27	4,008 27		\$2,735 76	2,735 76
St. House of Correction—Const'n.	1	96 1875	149,140 50		149,140 50	149,140 50		76,957 58	82,659 80		66,500 70	66,500 70
Incidentals	2	1875		1,500 00	2,000 00	2,000 00		5,682 52				
State Library—Books	1	76 1875	500 00	30,000 00	30,500 00	2,000 00		2,000 00	2,000 00		8,375 00	8,375 00
State Public School.	1	159 1873	22,825 00		32,825 00	52,825 00		44,450 00	44,450 00		7,500 00	7,500 00
State Reform School.	1	83 1875	7,500 00		7,500 00	7,500 00					12,500 00	12,500 00
"	1	159 1875	15,500 00	25,500 00	41,000 00	48,500 00		28,500 00	28,500 00			20,000 00
University of Michigan.	1	128 1875		6,000 00	\$6,000 00	6,000 00		6,000 00				
"	1	186 1875	3,000 00	2,000 00	5,000 00	5,000 00		6,000 00				
"	3	203 1875	8,000 00	8,000 00	16,000 00	16,000 00		6,000 00			\$4,000 00	4,000 00
"	5	205 1875	2,500 00	2,500 00	5,000 00	5,000 00		5,500 00			2,500 00	
"	5	206 1875	5,500 00		5,500 00	5,500 00						
"	1	207 1875	5,500 00		5,500 00	5,500 00						
"	2	207 1875	2,500 00		2,500 00	33,000 00		2,500 00	26,500 00	\$238,477 40		6,500 00

<sup>1</sup> For Undrawn Appropriations for 1872 and previous years, considered as not subject to draft, see Table No. 54 A.

<sup>a</sup> For the year ending June 30, 1877. <sup>b</sup> Concurrent Resolution. <sup>c</sup> Includes \$1,476 66 returned by Gov. Bagley, drawn on 1874 appropriation, but not used.

<sup>d</sup> Includes \$800 00 drawn for the purchase of land, not used and returned to Treasury. <sup>e</sup> Charged out because Agency discontinued, Dec. 31, 1874.





**Table No. 55.—Coroners' Fees Paid during the Fiscal Year, under Section 1880, C. L. 1871.**

COUNTY.	NAME OF CORONER.	ON WHOM INQUEST HELD.	Date of Allowance by Court.	Amount of each Inquest.	Amount P'd each Coroner.	Am't Paid in each County.
Baraga	Wm. H. Hendrick	John Byrne	M'ch 22, 1876.	\$72 85	\$72 85	\$72 85
Huron	Charles Clark, Sen.	Unknown	Jan. 5, 1876.	23 55	23 55	
"	James Huxtable	"	Jan. 10, 1876.	13 00	13 00	
Jackson	James Finn	Alfred Wilson	Oct. 5, 1875.	120 50		36 56
"	"	Andrew Fitzpatrick	Oct. 5, 1875.	35 60		
"	Louis Zunder	Charles H. Lane	May 16, 1876.	\$45 07	\$156 10 45 07	201 17
Kalamazoo	Amos D. Allen	Unknown	July 3, 1876.	57 66	\$37 66	57 66
Mason	H. J. McClatchie	"	Jan. 28, 1876.	27 52	27 52	
"	Robert Audley	Two unknown men	Jan. 28, 1876.	33 37	33 37	60 89
Monroe	A. Gierschke	Unknown	Oct. 1, 1875.	39 00	\$39 00	
"	A. Roussou	"	Sept. 23, 1875.	22 40		
"	"	"	Sept. 15, 1876.	18 63		
					41 03	80 03
Muskegon	Geo. J. Moog	"	Nov. 16, 1875.	\$37 72	\$37 72	37 72
Oceana	L. M. Hartwick	"	Dec. 14, 1875.	30 10	30 10	
"	John Ripley	"	M'ch 17, 1876.	24 46	24 46	54 56
Ottawa	Curtis W. Gray	"	Nov. 11, 1875.	30 11	\$30 11	
"	Charles Owen	"	Dec. 23, 1875.	17 70	17 70	
"	Henry D. Post	"	Sept. 7, 1876.	46 17	46 17	93 98
St. Clair	Ezra H. Buddington	"	Oct. 5, 1875.	13 00	\$13 00	13 00
Wayne	N. B. Rowley	Henry Blanke	Oct. 6, 1875.	14 17		
"	"	James Burns	Oct. 6, 1875.	28 35		
"	"	Unknown	Oct. 6, 1875.	31 81		
"	"	Geo. Blake	Dec. 11, 1875.	18 14		
"	"	B. S. Wheelaban	Dec. 11, 1875.	49 77		
"	"	Unknown	May 13, 1876.	35 75		
"	"	Mrs. Dan O. Herne	June 1, 1876.	31 40		
"	"	Lindock B. Muir	June 24, 1876.	35 15		
"	"	H. Lanery	June 1, 1876.	28 30		
"	"	M. H. Goodman	July 16, 1876.	47 48		
"	W. M. Holton	C. M. Davis	Oct. 7, 1875.	\$123 51	320 32	
"	James Cahill	Unknown	Sept. 16, 1875.	61 52	123 51	
"	Samuel Ludlow	Henry Charles	Oct. 22, 1875.	47 00	61 52	
"	J. S. Smith	Unknown	Nov. 4, 1875.	22 38	47 00	
"	Richard Jones	"	Jan. 7, 1876.	44 29	22 38	
"	"	John Wright	Jan. 7, 1876.	37 42		
"	H. F. Riopelle	Wm. Keeland	Jan. 6, 1876.	\$31 10	81 71	
"	Leonhard Sink	Unknown	June 24, 1876.	30 15	31 10	
"	John Smith	Charles Leeds	June 30, 1876.	38 26	30 15	
Wexford	Geo. W. Wheeler	George Senn	July 6, 1876.	39 95	\$39 95	755 95
Total						\$1,504 31

**Table No. 56.—Showing amounts Disbursed from General Fund on account of "Expense of Sales" for the Fiscal Year ending Sept. 30, 1876.**

MONTHS.	Extra Clerks (Table No. 50).	County Treasurers Conducting Sales (Table No. 57).	Advertising Sales (Table No. 58).	Postage.	Abstracts from U. S. Office.	Refunded.	Total Monthly Expenses of Sales.
October	\$3,378 25	\$1,630 30	\$20,795 60			\$49 15	\$25,853 30
November	3,867 14	5,395 87	4,149 40	\$50 00		38 60	13,000 01
December	3,092 33	727 89	46 40	49 00		51 00	3,966 62
January	3,331 92			68 00		59 20	3,459 12
February	3,323 25			117 43		49 85	3,490 53
March	3,776 85			96 60		45 40	3,888 85
April	4,066 63			44 00	\$6 30	28 40	4,145 33
May	4,342 68			84 48		24 23	4,460 31
June	4,476 62			56 00	7 25	222 01	4,777 86
July	4,649 90			66 00	124 22	110 49	4,945 61
August	4,845 52			66 00	17 40	25 60	4,954 59
September	4,962 25			158 00	49 29	24 10	5,193 64
Totals	\$47,613 34	\$7,754 06	\$24,990 40	\$833 51	\$209 46	\$735 03	\$82,135 80

**Table No. 57.**—Amount paid County Treasurers for Conducting Tax Sales, in October, 1875; also for expense of returning sales.—C. L., § 1073.

Amount of Fees.	Expense of making Returns.	Paid Each County Treasurer.	COUNTIES.
\$118 92	\$20 80	\$139 72	Alcona .....
127 82	14 85	142 67	Allegan .....
337 90	28 00	365 90	Alpena .....
54 02	19 15	73 17	Antrim .....
57 52	7 00	64 52	Barry .....
391 80	5 80	397 60	Bay .....
35 98	29 82	65 80	Benzie .....
63 34	18 60	101 94	Berrien .....
18 78	10 00	28 78	Branch .....
26 52	7 60	34 12	Calhoun .....
13 06	13 05	26 11	Cass .....
12 28	30 35	12 58	Charlevoix .....
71 50	27 60	101 85	Cheboygan .....
62 68	14 00	90 18	Chippewa .....
89 94	9 00	103 94	Clare .....
29 30	9 00	38 80	Clinton .....
97 90	9 00	99 20	Delta .....
20 08	3 64	23 72	Easton .....
28 38	25 00	53 38	Emmet .....
52 78	13 25	66 03	Genesee .....
31 56	12 25	43 81	Grand Traverse .....
a	6 38	12 88	Gratiot .....
178 74	3 00	181 74	Hillsdale .....
139 74	17 70	157 44	Houghton .....
45 98	5 35	51 33	Huron .....
25 70	3 80	29 50	Ingham .....
243 78	23 00	266 78	Ionia .....
129 88	15 00	144 88	Iosco .....
75 88	3 70	79 08	Isabella .....
18 24	8 20	26 44	Jackson .....
64 30	27 00	91 30	Kalamazoo .....
138 48	14 15	152 63	Kalkaska .....
64 06	9 50	68 56	Kent .....
71 54	16 90	88 44	Keweenaw .....
33 94	20 00	53 94	Lake .....
36 80	27 70	64 50	Lapeer .....
33 68	8 45	42 13	Leelanaw .....
13 84	4 00	18 84	Lenawee .....
37 98	33 35	71 33	Livingston .....
9 60	12 60	22 10	Mackinac .....
130 36	29 10	159 46	Macomb .....
17 86	1 68	19 54	Manistee .....
223 92	50 35	274 27	Munition .....
68 72	18 00	86 72	Marquette .....
162 66	20 25	182 91	Mason .....
49 52	2 90	52 42	Mecosta .....
331 78	9 50	341 28	Menominee .....
126 66	30 00	156 66	Midland .....
42 04	12 80	54 84	Missaukee .....
130 88	10 50	140 88	Monroe .....
153 44	17 00	170 44	Montcalm .....
174 26	15 00	189 26	Muskegon .....
33 68	17 90	51 58	Newaygo .....
124 92	20 64	145 56	Oakland .....
112 84	4 50	117 34	Oceana .....
90 12	14 75	104 87	Ontonagon .....
159 68	14 20	173 78	Osceola .....
b	13 50	405 74	Ottawa .....
282 24	20 00	252 62	Presque Isle .....
234 62	3 39	172 85	Saginaw .....
55 84	4 70	60 54	Sanilac .....
70 48	15 70	86 18	Schoolcraft .....
13 46	11 10	24 56	Shiawassee .....
190 60	19 60	210 20	St. Clair .....
65 22	15 20	80 42	St. Joseph .....
17 66	11 00	28 66	Tuscola .....
251 30	18 20	269 50	Van Buren .....
55 32	14 74	70 06	Washtenaw .....
			Wayne .....
			Wexford .....
\$6,752 90	\$1,001 16	\$7,754 06	

a Not entitled. Returns made too late.  
b No sale.

**Table No. 58.**—Amount paid for Advertising Lands offered for Sale for Delinquent Taxes in October, 1875.—C. L., § 1047.

No. of Descriptions Advertised	Amount at 40 cents Each.	No. of Incorrect Descriptions.	Amount Deducted for Incorrect Descriptions	Amount Paid for Each County.
1,041	\$416 40	2	\$0 80	\$415 60
1,137	454 80	26	10 40	444 40
3,078	1,231 20	2	80	1,230 40
560	224 00	14	5 60	218 40
843	187 20	6	2 40	187 20
4,043	1,617 20	2	80	1,614 80
331	132 40	2	40	131 60
655	262 00	11	4 40	257 60
136	54 40	1	40	54 00
266	106 40	1	40	106 00
125	50 00	12	4 80	50 00
111	44 00	7	2 80	39 60
715	286 00	1	40	285 60
646	258 40	2	80	256 60
750	300 00	1	40	299 60
289	115 60	5	2 00	113 60
867	346 80	2	80	346 00
209	83 60	5	2 00	81 60
325	130 00	2	80	130 00
540	216 00	2	80	215 20
297	118 80	73	29 20	118 80
1,074	429 60	73	29 20	400 40
64	25 60			25 60
1,571	628 40			628 40
1,157	462 80	2	80	462 00
478	191 20	4	1 60	189 60
258	103 20	1	40	102 80
2,041	816 40	6	2 40	814 00
1,088	435 20	4	1 60	433 60
719	287 60	10	4 00	283 60
134	53 60	18	7 20	46 40
670	268 00	3	1 20	266 80
1,370	548 00	1	40	547 60
514	205 60			205 60
766	306 40	4	1 60	304 80
309	123 60	1	40	123 20
356	142 40	4	1 60	140 80
314	125 60	2	80	124 80
133	53 20	1	40	52 80
350	140 00			140 00
99	39 60	2	80	38 80
1,194	477 60	2	80	476 80
118	47 20	2	80	46 40
1,928	771 20	5	2 00	769 20
665	266 00	35	14 00	252 00
1,551	620 40	15	6 00	614 40
518	207 20	9	3 60	203 60
2,462	984 80	6	2 40	982 40
1,298	519 20	3	1 20	518 00
314	125 60			125 60
1,245	498 00	5	2 00	496 00
1,333	533 20	18	7 20	526 00
1,516	606 40	4	1 60	604 80
308	123 20	10	4 00	119 20
1,129	451 60	29	11 60	440 00
1,382	552 80	10	4 00	548 80
794	317 60	1	40	317 20
1,441	578 40	2	80	575 60
				a
3,577	1,430 80	15	6 00	1,424 80
1,981	792 40	12	4 80	787 60
1,898	759 20	8	3 20	756 00
487	194 80	6	2 40	192 40
657	262 80	3	1 20	261 60
122	48 80			48 80
1,436	574 40	3	1 20	573 20
527	210 80	4	1 60	209 20
169	67 60	1	40	67 20
2,473	989 20	12	4 80	984 40
479	191 60			191 60
62,931	\$25,172 40	455	\$182 00	\$24,990 40

a No lands advertised.

**Table No. 59.**—*Classification by Counties of Amounts Paid for Conveying Convicts to State Prison, Care of Juvenile Offenders, and for Transportation of Children to State Public School.*

COUNTIES.	Conveying Convicts to State Prison: Sec. 64, Act 213, 1875.	Care of Juve- nile Offenders <sup>1</sup> Sec. 2, Act 37, 1875.	Transportation of Children to the State Pub- lic School: Sec. 4, Act 76, '75.	TOTAL.
Alpena.....	\$38 26	-----	-----	\$38 26
Barry.....	66 70	-----	-----	66 70
Bay.....	76 00	-----	-----	76 00
Berrien.....	245 95	a \$3 00	-----	248 95
Branch.....	102 55	a 28 50	-----	129 05
Calhoun.....	157 55	-----	-----	157 55
Cass.....	99 45	-----	-----	99 45
Eaton.....	49 35	-----	-----	49 35
Genesee.....	114 65	-----	\$54 21	168 86
Grand Traverse.....	46 65	-----	-----	46 65
Hillsdale.....	139 40	b 15 00	-----	144 40
Ingham.....	67 50	-----	-----	67 50
Ionia.....	16 75	-----	-----	16 75
Isabella.....	34 09	-----	-----	34 09
Kalamazoo.....	62 00	a 13 00	-----	75 00
Kent.....	501 60	c 81 35	-----	582 95
Keweenaw.....	118 80	-----	-----	118 80
Lake.....	43 70	-----	-----	43 70
Lapeer.....	163 90	-----	-----	163 90
Lenawee.....	117 40	a 23 35	-----	140 75
Livingston.....	57 20	-----	-----	57 20
Macomb.....	111 35	a 14 00	-----	125 35
Manistee.....	135 60	-----	-----	135 60
Marquette.....	-----	-----	335 27	335 27
Mason.....	88 10	e 30 01	61 98	130 09
Menominee.....	75 45	-----	-----	75 45
Midland.....	65 00	-----	20 85	85 85
Monroe.....	44 10	-----	49 92	94 02
Montcalm.....	146 65	-----	-----	146 65
Newaygo.....	30 00	-----	-----	30 00
Oakland.....	200 85	-----	-----	200 85
Oceana.....	36 05	-----	-----	36 05
Osceola.....	-----	-----	18 70	18 70
Ottawa.....	73 00	-----	34 30	107 30
Saginaw.....	180 85	-----	21 50	202 35
Sanilac.....	94 60	-----	-----	94 60
Shiawassee.....	17 30	-----	32 95	50 25
St. Clair.....	207 75	e 19 74	-----	227 49
St. Joseph.....	121 75	-----	-----	121 75
Van Buren.....	56 00	-----	30 78	86 78
Washtenaw.....	14 40	a 33 50	-----	47 90
Wayne.....	525 70	d 215 00	57 60	798 30
Wexford.....	41 47	-----	25 00	66 47
	\$4,525 42	\$474 45	\$743 06	\$5,742 93

<sup>1</sup> Appropriation for Wayne County, not to exceed \$200 00; for other counties, not to exceed \$100 00 each, for each calendar year.

a Paid from appropriation for 1875.

b \$3 00 paid from appropriation for 1875; balance from appropriation for 1876.

c \$43 35

d \$15 00

e Paid from appropriation for 1876.





Table No 61.—General Fund Expenditures on Allowances of Board of State Auditors, under Section 289, Compiled Laws of 1871.

	AUDITOR GENERAL		Land Office.	Secretary of State's Office.	Executive Office.	Treasurer's Office.	Attorney General's Office.	Supt of Public Instruction's Office.	State Library.	Insurance Bureau.	Commissioner of Railroads.	Total.
	Use of Counties.	Use of Office.										
Paper.....	\$2,133 12	\$192 61	\$213 90	\$933 90	\$195 25	\$26 97	\$42 25	\$213 84	\$23 19	\$198 12	\$16 40	
Printing.....	5,683 75	602 18	620 45	463 68	196 60	136 65	336 51	297 84	11 05	307 07	79 69	
Binding.....	138 73	708 20	187 69	439 12	5 50	181 51	67 03	67 03	552 41	159 41	50 63	\$2,986 86
Postage.....			535 63	699 16	214 14	522 23	102 02	990 72	114 09	509 24	104 72	
Stationery.....		288 34	108 63	120 74	11 45	46 25	32 37	72 90	123 22	77 85	16 50	
Express, Telegraph, and Exchange.....		51 19	30 08	133 24	68 21	7 57	5 36	53 45	138 60	47 52	63 21	
Boxes and Freight.....	48 80			336 70				67 00	24 01			477 13
Traveling Expenses.....		20 70	61 90	67 90		508 30	65 65	24 35				748 80
Books and Pictures.....									324 50			304 50
Miscellaneous.....		75 30	50 15	57 70	2 50	58 28	13 00	30 30	27 71	57 50	32 86	
Totals.....	\$7,994 39	\$2,019 14	\$1,557 57	\$3,090 02	\$693 65	\$1,331 46	\$606 47	\$1,107 13	\$1,446 84	\$1,446 11	\$353 94	

Table No. 61.—Continued.

	State Reporter.	Reports of State Officers.	Reports of State Institutions.	Supreme Court.	State Offices and Capitol.	Session and Territorial Laws.	Legislature of 1875.	State Institutions, Act 146, 1872.	Sundries.	Total.
Paper.....	\$13 00	\$18,081 20								\$23,040 22
Printing.....		10,169 47	\$2,579 28	\$29 23				\$131 78	\$746 20	23,643 63
Binding.....		12,464 18	4,572 70	1 00				609 45	2,180 63	25,792 64
Stationery.....				10 90				8 00	3,340 15	909 67
Express, Telegraph, and Exchange.....										680 33
Advertising.....									331 75	1,744 09
Fuel and Lights.....					\$1,744 02					3,697 77
Firemen, Porters, and Watchmen.....					8,637 77					1,465 73
Repairs.....					400 25					400 25
Furniture.....										7,796 68
Examining and Selecting Lands.....										1,057 74
Miscellaneous.....				3 00	461 79					
Totals.....	\$13 00	\$40,714 85	\$7,251 96	\$43 43	\$7,999 56	\$1,573 69	\$715 08	\$649 23	\$14,583 16	\$85,065 72

a \$1 10 less than in General Fund Table, being amount reimbursed.



Table No. 62.—Continued.

<i>River Improvement:</i>									
Au Gres River, East Branch, River Imp. Co.—Tax due in '73						\$7 60			
" " " " " " '74						6 42			
" " " " " " '75						1 99			
Au Sable River Improvement Co. ....							\$16 01		
							15 49		
								\$31 50	
<i>Express:</i>									
Holt's Northern Express Co. ....								53	\$20,889 66
Total of Interest.....									\$65,218 41
<b>PENALTIES:</b>									
<i>Amounts Collected under Act No. 11, 1873:</i>									
Paw Paw Railroad Co. ....								\$25 24	
Port Huron and Gratiot Street Railway Co. ....								20 52	
									\$45 76
Eagle River Mining Co. ....									28
Empire Transportation Co.—Tax due in 1874						\$5 15			
" " " " " " 1875						8 43			
								\$13 58	
									13 58
Au Gres River, East Branch, River Imp. Co.—Tax due in 1873						\$5 20			
" " " " " " 1874						6 99			
" " " " " " 1875						6 55		\$18 74	
									18 74
Total of Penalties.....									\$78 36

Table No. 63.—River Improvement Specific Taxes due, Amount Collected during Fiscal Year, and Corporations Paying the same; also, Amounts remaining Unpaid Sept. 30, 1876.

COMPANIES.	When Due.	Capital Paid in.	Unpaid Sept. 30, 1875.	Charged in 1876.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1876.
Au Sable.....	July, 1875..	\$22,124 56	\$221 24		\$457 19	\$221 24	\$235 95
" " " " " "	" 1876..	23,595 42		\$235 95			
East Branch Au Gres	" 1873..	4,441 02	44 41		234 85	171 37	63 48
" " " " " "	" 1874..	6,347 85	63 48				
" " " " " "	" 1875..	6,347 85	63 48		53 00	53 00	
" " " " " "	" 1876..	6,347 85	63 48				
Doc and Tom Imp't Co.	" 1876..	5,300 00		53 00	53 00	53 00	
Manistee	" 1876..	25,150 80		251 51	251 51	251 51	
South Branch.	" 1872..	7,500 00	75 00		300 00		300 00
" " " " " "	" 1873..	7,500 00	75 00				
" " " " " "	" 1874..	7,500 00	75 00				
" " " " " "	" 1875..	7,500 00	75 00		1,000 00	1,000 00	
" " " " " "	" 1876..	7,500 00	75 00				
Torch River and Lake	" 1876..	100,000 00		1,000 00	1,000 00	1,000 00	
Totals.....		\$229,655 35	\$302 61	\$1,603 94	\$2,296 55	\$1,697 12	\$599 43

**Table No. 64.—Railroad Specific Taxes due; Amounts Collected during the Fiscal Year, and Corporations Paying the same; also, Amounts Remaining Unpaid September 30, 1876.**

COMPANIES.	When Due.	BASIS OF TAX.		Unpaid Sept. 30, 1876.	Charged in 1876.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1876.
		Gross Earnings.	Average No. of Miles.					
CHARTERED COMPANIES:								
Detroit and Milwaukee.....	July 1, 1876..	a \$2,517,140 00			\$25,171 40	\$25,171 40	\$25,171 40	
Erie and Kalamazoo.....	" 1876..	b 385,787 78 c 300,000 00			3,308 94	3,308 94	3,308 94	
Grand River Valley.....	January, 1875	d 1,500,000 00		\$14,940 00		20,880 00	14,940 00	\$14,940 00
" " ".....	" 1876..	e 1,500,000 00 f 492,000 00			14,040 00			
Lake Shore and Michigan Southern.....	Jan. 31, 1876..	a 4,730,240 16			35,544 30	35,544 30	35,544 30	
Michigan Central.....	" 1876..	b 3,419,345 86 c 14,484,631 69		134,279 83		298,363 03	134,279 83	134,063 20
" " ".....	" 1876..	d 3,393,128 06 e 14,484,631 69			134,063 20			
GENERAL LAW COMPANIES:								
Chicago and Canada Southern.....	July 1, 1875	f 93,937 89	63 1 10		1,954 76	2,405 98	1,954 76	1,141 17
" " ".....	" 1876..	g 57,058 60	62 1 19		1,141 17			
Chicago, Detroit and Canada Grand Trunk Junc.....	" 1876..	h 425,136 80	59 37 100		10,379 30	10,379 30	10,379 30	
" Chicago and Lake Huron.....	" 1870..	i c.....						
" " ".....	" 1871..	j c.....		c 18 58				
" " ".....	" 1872..	k c.....		c 1,161 36				
" " ".....	" 1873..	l c.....		c 3,195 10		14,868 02	3,109 94	11,728 08
" " ".....	" 1874..	m c.....		c 5,840 45				
" " ".....	" 1875..	n c.....		c 4,992 53				
" Peninsula.....	" 1873..	o 99,898 11	109	d 582 90		1,363 81	1,363 81	
" " ".....	" 1874..	p 35,045 49	108	e 780 91				
" Chicago and Lake Huron.....	" 1874..	q 49,293 37	174	f 986 24		10,609 55		10,609 55
" " ".....	" 1875..	r 295,049 97	174	g 5,181 00	4,443 31			
" " ".....	" 1876..	s 225,165 26	174					
Chicago and Michigan Lake Shore.....	" 1876..	t 622,454 77	246		12,449 10	12,449 10	12,449 10	
Chicago and Northwestern.....	" 1876..	u 605,461 87	171 1/2		12,109 24	12,109 24	12,109 24	
Chicago, Saginaw and Canada.....	" 1876..	v 2,163 03	90		43 26	43 26		43 26

<sup>1</sup> Detroit and Milwaukee, 1 per cent on paid-in capital; Erie and Kalamazoo, 1/2 per cent; and all other Chartered Companies, 1/2 per cent on paid-in capital and

<sup>a</sup> Amount of paid-in capital.  
<sup>b</sup> Amount of loans.  
<sup>c</sup> As adjusted by Board of State Auditors, Sept. 29, 1875, under J. R. 20, 1875.  
<sup>d</sup> Total tax was \$1,986 76, of which \$1,418 86 was paid in preceding fiscal year.  
<sup>e</sup> On earnings from Jan. 1st to August 1st, 1873.  
<sup>f</sup> On earnings from August 1st to December 31st, 1873.  
<sup>g</sup> On earnings from August 1st to December 31st, 1873.  
<sup>h</sup> R. R. Companies consolidated under the General Law, in July 1873, under the name of Chicago and Lake Huron R. R. Co.

Table No. 64.—Continued.

COMPANIES.	When Due.	1 BASIS OF TAX.		Unpaid Sept. 30, 1876.	Charged in 1876.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1876.
		Gross Earnings.	Average No. of Miles.					
GENERAL LAW COMPANIES:								
Detroit and Bay City.....	July 1, 1874.....	\$120,806 99	95	\$3,998 14		\$18,794 32	\$11,802 92	\$6,991 50
" " ".....	" 1875.....	350,333 98	113 ½	7,806 68				
" " ".....	" 1876.....	349,674 85	114		\$6,991 50	1,275 04	1,275 04	
" Detroit, Hillsdale and Indiana.....	" 1876.....	65,753 23	64 4-5	1,275 04		1,275 04	1,275 04	
" Detroit, Hillsdale and Southwestern.....	" 1876.....	64,123 15	64 4-5		1,292 46	1,292 46	1,292 46	
Detroit, Lansing and Lake Michigan.....	" 1876.....	807,697 38	186	16,790 92		31,722 04	31,722 04	
" " ".....	" 1876.....	735,704 11	181 ½		14,331 12			
Detroit, Monroe and Toledo.....	" 1876.....	292,188 06	64		6,005 64	6,005 64	6,005 64	
Flint and Pere Marquette.....	" 1874.....	1,090,792 65	232	22,443 78		64,099 59	22,443 78	41,655 81
" " ".....	" 1875.....	1,090,561 75	235 98-100	21,177 89				
" " ".....	" 1876.....	1,023,920 92	279 84-100		20,478 43			
Fort Wayne, Jackson and Saginaw.....	" 1875.....	125,743 00	46	2,514 86		5,921 21	5,921 21	
" " ".....	" 1876.....	135,317 56	46		2,706 35			
" Grand Rapids and Indiana.....	" 1875.....	986,338 60	281	6 11,736 77		31,047 43	14,946 88	16,100 55
" " ".....	" 1876.....	986,033 94	280 ½		19,320 66			
Grand Rapids, Nowsaygo and Lake Shore.....	" 1875.....	135,189 49	35 42-100	2,703 79		4,940 73		4,940 73
" " ".....	" 1876.....	111,846 91	38 94-100		2,238 94	1,006 00	1,006 00	
Hecla and Torch Lake.....	" 1876.....	40,986 74	4		1,066 00			
Jackson, Lansing and Saginaw.....	" 1875.....	718,403 03	223	14,368 04		95,408 69	14,368 04	12,130 65
" " ".....	" 1876.....	606,533 47	238		12,130 65			
Kalamazoo, Allegan and Grand Rapids.....	" 1876.....	143,611 40	58		2,872 23	2,872 23	2,872 23	
" Kalamazoo and South Haven.....	" 1875.....	75,848 18	39	1,516 94		2,707 30	1,516 96	1,190 34
" " ".....	" 1876.....	59,516 80	39		1,190 34	2,063 09	2,063 09	
Kalamazoo and White Pigeon.....	" 1876.....	104,664 41	38		2,063 09	141 71	141 71	
Mansfield, Coldwater and Lake Michigan.....	" 1876.....	7,080 25	11 ½					
Marquette, Houghton and Ontonagon.....	" 1875.....	441,487 13	20	12,444 61		28,344 18	12,444 61	15,899 57
" " ".....	" 1876.....	649,012 37	88 52-100		15,899 57	5,198 87	5,198 87	
Michigan Air Line.....	" 1875.....	145,810 55	114 1-10	2,916 21			2,916 21	
" " ".....	" 1876.....	134,133 77	114		2,632 66			
Michigan Lake Shore.....	" 1875.....	64,714 59	57 ½	1,694 29		3,000 50		3,000 50
" " ".....	" 1876.....	69,810 37	57 ½		1,368 21	4,553 66	2,473 64	2,080 02
Mineral Range.....	" 1875.....	59,131 17	19 ½	2,473 64		1,723 11	1,723 11	
" " ".....	" 1876.....	58,000 59	19 ½		2,000 02			
Northern Central Michigan.....	" 1876.....	86,155 89	61		1,723 11			
Paw Paw.....	" 1874.....			c 200 00		200 00	200 00	
Saginaw Valley and St. Louis.....	" 1876.....	80,843 04	34 32-100		1,796 96	1,796 96	1,796 96	





LIFE:		LIFE:		LIFE:	
Ætna, Hartford, Conn.....	\$902 27	John Hancock Mutual, Boston, Mass.....	\$19 73	Northwestern Mutual, Milwaukee, Wis.....	\$2,572 91
Atlantic Mutual, Albany, N. Y.....	247 60	Kluckerbocker, New York, N. Y.....	403 33	Penn Mutual, Philadelphia, Pa.....	1,147 22
Berkshire, Pittsfield, Mass.....	139 70	Life Association of America, St. Louis, Mo.....	418 02	Phoenix Mutual, Hartford, Conn.....	1,113 30
Brooklyn, New York.....	38 16	Manhattan, New York, N. Y.....	211 88	Railway Passenger, Hartford, Conn.....	1,70 49
Charter Oak, Hartford, Conn.....	618 60	Massachusetts Mutual, Springfield, Mass.....	326 85	Travelers', Hartford, Conn.....	431 63
Connecticut General, Hartford, Conn.....	147 63	Metropolitan, New York, N. Y.....	122 37	Union Mutual, Augusta, Maine.....	923 31
Continental Mutual, Hartford, Conn.....	5,097 23	Mutual, New York, N. Y.....	3,909 03	Universal, New York, N. Y.....	249 64
Continental, New York, N. Y.....	186 82	Mutual Benefit, Newark, N. J.....	8,027 47	Washington, New York, N. Y.....	733 85
Equitable Life Assurance Society of the U. S., New York, N. Y.....	1,822 03	National, Montpelier, Vt.....	27 05		
Germania, New York, N. Y.....	897 35	National of U. S. of A., Washington, D. C.....	286 69	Total received from Life Ins. Cos....	\$28,890 94
Globe Mutual, New York, N. Y.....	290 83	New England Mutual, Boston, Mass.....	484 30	Total received from Fire Ins. Cos....	67,894 81
Hartford Accident, Hartford, Conn.....	184 20	New York, New York, N. Y.....	3,330 84		
Home, Brooklyn, N. Y.....	45 54	North America, New York, N. Y.....	130 60	Aggregate Ins. Specific Tax.....	\$97,385 75
Homeopathic Mutual, New York, N. Y.....	390 92				
	45 68				



**Table No. 66.**—Mining Specific Taxes due, Amounts Collected during Fiscal Year, and Corporations Paying the same; also, Amounts Remaining Unpaid Sept. 30, 1876.

COMPANIES.	When Due.	BASIS OF TAX.		Unpaid Sept. 30, 1875.	Charged in 1876.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1876.
		Tons.	Lbs.					
COPPER:								
<sup>1</sup> Adventure.....	July, 1876	15	470	-----	\$11 43	\$11 43	\$11 43	
<sup>2</sup> Amygdaloid.....	" 1875	7	1,837	-----	5 93	5 93	5 93	
<sup>2</sup> Atlantic.....	" 1876	783	1,088	-----	587 64	587 64	587 64	
<sup>1</sup> Aztec.....	" 1869	38	-----	\$27 00	-----	27 00	-----	\$27 00
<sup>1</sup> Bohemian.....	" 1875	3	1,535	2 82	-----	6 11	6 11	
".....	" 1876	4	702	3 29	-----	6 11	6 11	
<sup>2</sup> Calumet and Hecla.....	" 1876	10,736	1,954	-----	8,062 73	8,062 73	8,062 73	
<sup>3</sup> Central.....	" 1876	733	952	-----	550 10	550 10	550 10	
<sup>3</sup> Cliff.....	" 1876	575	-----	-----	431 25	431 25	431 25	
<sup>3</sup> Copper Falls.....	" 1874	642	1,206	491 95	-----	809 48	809 48	
".....	" 1875	436	1,405	327 53	-----	3 14	3 14	
<sup>3</sup> Eagle River.....	" 1868	4	389	3 14	-----	18 28	18 28	
<sup>1</sup> Flint Steel River.....	" 1875	24	772	18 28	-----	631 07	631 07	631 07
<sup>1</sup> Huron.....	" 1870	841	863	631 07	-----	49 50	49 50	
<sup>1</sup> Minnesota.....	" 1876	66	-----	-----	49 50	49 50	49 50	
<sup>1</sup> Nonesuch.....	" 1875	13	1,450	-----	10 29	26 04	26 04	
".....	" 1876	21	-----	-----	15 75	26 04	26 04	
<sup>2</sup> Osceola Consolidated.....	" 1876	665	313	498 87	-----	498 87	498 87	
<sup>2</sup> Petherick.....	" 1875	81	1,370	61 26	-----	61 26	61 26	
<sup>2</sup> Quincy.....	" 1876	1,399	281	-----	1,049 35	1,049 35	1,049 35	
<sup>1</sup> Ridge.....	" 1876	164	447	-----	123 17	123 17	123 17	
<sup>1</sup> Rockland.....	" 1874	11	1,400	8 78	-----	8 78	8 78	8 78
<sup>1</sup> South Pewabic.....	" 1870	823	857	617 57	-----	617 57	617 57	617 57
<sup>3</sup> St. Clair.....	" 1874	40	1,867	30 70	-----	30 70	30 70	30 70
<sup>2</sup> Sumner.....	" 1875	30	1,365	23 01	-----	23 01	23 01	23 01
<sup>1</sup> Union of Lake Superior.....	" 1869	1	327	87	-----	87	87	87
Total Copper.....		18,164	858	\$1,888 17	\$11,735 11	\$13,622 28	\$12,284 28	\$1,339 00
IRON:								
<sup>1</sup> Champion.....	July, 1876	61,994	-----	-----	\$619 24	\$619 24	\$619 24	
<sup>1</sup> Cleveland.....	" 1876	129,813	-----	-----	1,298 13	1,298 13	1,298 13	
<sup>1</sup> Iron Cliffs.....	" 1876	50,394	-----	-----	503 94	503 94	503 94	
<sup>1</sup> Jackson.....	" 1875	75,770	-----	-----	757 70	1,443 04	1,443 04	
".....	" 1876	68,534	-----	-----	685 34	1,443 04	1,443 04	
<sup>1</sup> Lake Superior.....	" 1876	132,479	-----	-----	1,324 79	1,324 79	1,324 79	
<sup>1</sup> Marquette.....	" 1876	3,045	-----	-----	30 45	30 45	30 45	
<sup>1</sup> Marquette and Pacific Rolling Mill.....	" 1875	16,301	-----	\$163 01	-----	541 07	163 01	\$378 06
<sup>1</sup> Marquette and Pacific Rolling Mill.....	" 1876	37,806	-----	-----	378 06	-----	-----	-----
<sup>1</sup> McComber.....	" 1876	10,357	-----	-----	103 57	103 57	103 57	
<sup>2</sup> Michigamme.....	" 1876	45,782	-----	-----	457 82	457 82	457 82	
<sup>1</sup> New York.....	" 1876	70,291	-----	-----	702 91	702 91	702 91	
<sup>1</sup> Pittsburgh and Lake Angeline.....	" 1876	34,654	-----	-----	346 54	346 54	346 54	
<sup>1</sup> Saginaw.....	" 1876	52,006	-----	-----	520 06	520 06	520 06	
<sup>1</sup> Spurr Mountain.....	" 1876	24,415	-----	-----	244 15	244 15	244 15	
<sup>1</sup> Washington.....	" 1874	39,517	-----	395 17	-----	783 27	-----	783 27
".....	" 1875	28,317	-----	283 17	-----	783 27	-----	783 27
".....	" 1876	10,493	-----	-----	104 93	-----	-----	-----
<sup>1</sup> Winthrop.....	" 1876	7,652	-----	-----	76 52	76 52	76 52	76 52
Total Iron.....		899,550		\$841 35	\$8,154 15	\$8,995 50	\$7,757 65	\$1,237 85

<sup>1</sup> Mine in Ontonagon County.<sup>2</sup> " Houghton " "<sup>3</sup> " Keweenaw " "<sup>4</sup> " Marquette " "<sup>5</sup> Adams and South Pewabic consolidated under name of Atlantic.<sup>6</sup> Rate of tax on Copper, 75c per ton; Iron, 1c per ton; Coal, 3c per ton.<sup>a</sup> Less than shown in A. G. Report for 1875, p. 142, by the amount of the following taxes discharged under the decision of the Supreme Court in October, 1875, in the case of the Jackson Iron Co.,—Mich. Reports, Vol. 82, p. 488,—viz.:

Iron Mountain Mining Co.—tax due in 1869..... \$23 49

Jackson Iron Co.—taxes due in 1868, 1869, 1870, and 1871..... 7,556 03

Pittsburgh and Lake Angeline Iron Co.—taxes due in 1869, 1870, and 1871..... 2,493 32

\$10,007 84

Table No. 66.—Continued.

COMPANIES.	When Due.	BASIS OF TAX.		Unpaid Sept. 30, 1875.	Charged in 1876.	Total Tax Due in Fiscal Year.	Amount Paid.	Unpaid Sept. 30, 1876.
		Tons.	Lbs.					
<b>COAL:</b>								
1 Centr'l City Mining and Manufacturing.....	July, 1874	7,645	-----	\$38 23	-----	} \$79 59	\$79 59	
1 Centr'l City Mining and Manufacturing.....	" 1875	8,279	-----	-----	\$41 86			
1 Porter Coal.....	" 1876	15,609	-----	-----	78 04			
Total Coal.....		31,528	-----	\$38 23	\$119 40	\$157 63	\$157 63	
Total Copper.....		18,164	858	1,888 17	11,735 11	13,623 28	12,284 28	\$1,339 00
Total Iron.....		899,550	-----	841 35	8,154 15	8,995 50	7,757 65	1,237 85
Aggregate.....		949,240	858	a\$2,767 75	\$20,008 66	\$22,776 41	\$20,199 50	\$2,576 85

1 Mine in Jackson County.

2 Rate of tax on Copper, 75c per ton.

" " Iron, 1c "

" " Coal, 3/4c "

a See footnote "a", preceding page.



**Table No. 68.**—*Plank Road, Express, and Telegraph Specific Taxes Collected during Fiscal Year closing September 30, 1876, and Companies Paying the same.*

PLANK ROAD.				EXPRESS.		TELEGRAPH.		
COMPANIES.	When due.	Paid-in Capital.	Net Profits.	Tax Paid.	COMPANIES.	Tax Paid.	COMPANIES.	
Pontiac & Orchard Lake Gravel R'd	Jan., 1878	\$11,000 00	\$1,609 95	\$28 50	American	\$848 13	American	\$324 23
Reed Lake Avenue.	" 1878	10,000 00	1,163 64	6 95	Canadian	88 90	Lake Superior & Min. Range	105 58
					Holt's Northern	10 71	Northwestern	190 67
					McClure and Co.	35 52	Western Union	1,773 71
Totals		\$21,000 00	\$2,833 59	\$35 45	United States	409 70	Total	\$2,324 19
					Total	\$1,485 96		
1 Five per cent on net profits in excess of 10 per cent on paid-in capital. Sec. 2600, C. L.								

<sup>1</sup> Five per cent on net profits in excess of 10 per cent on paid-in capital, Sec. 2600, C. L.

**Table No. 69.**—*Mines which have filed Reports during Fiscal Year as Non-producing.*

Albany and Boston.	Dover.	Hulbert.	Maas and Lonsdorf.	Naumkeag.	Star.
Atlas.	Eagle Harbor.	Humboldt.	Madison.	Negaunee.	Steward Iron.
Boston Copper.	Eagle River.	Huron Bay Slate & Iron.	Magnetic Iron.	Osage.	St. Louis Copper.
Gannon Iron.	Edward's Copper.	Indiana Copper.	Mass. Cop., Land & Min.	Philadelphia and Boston	St. Mary's Copper.
Carp River.	Empire Copper.	Island.	Merrimac.	Seneca.	Torch Lake.
Cleveland Silver.	Evergreen Bluff.	Kearsarge.	Michigan.	Shenango.	Union Cop. Land and Min.
Copper Harbor.	Fire Steel.	L. Sup. Coal & Fire Clay	Mohawk Silver.	S. C. Smith.	Washington Copper.
Dana.	Hanover.	L. Superior of E. R.	Natick.	South Side.	Winthrop.
Dollar Bay.	Hilton.	Lone Rock.			

Table No. 70.—Summary of Reports of Street Railway

COMPANIES.	Miles Completed.	Cost of Construct'n.	Cost of Construction and Equipment.	Amount of Money Expended.	CAPITAL	
					Amount of.	Paid in.
Central Market, Cass Avenue and Third Street.....	2½	\$44,353 07	\$78,445 55	\$25,222 78	\$100,000 00	\$52,435 00
Congress and Baker.....	3	33,000 00	61,560 00	64,029 00	100,000 00	26,500 00
Detroit City.....	9 851-5280	205,898 99	355,897 91	355,897 91	121,000 00	42,985 28
Detroit Transit.....	1 57-100	19,000 00	No equipm't	19,800 00	50,000 00	13,500 00
Fort Wayne and Elmwood.....	b 7	-----	162,875 73	162,875 73	156,000 00	156,000 00
Grand Rapids and Reed's Lake	5½	-----	c	-----	-----	34,000 00
Grand River.....	2½	31,517 63	46,077 08	28,251 93	50,000 00	23,100 00
Port Huron and Gratiot.....	2 1435-5280	13,517 24	17,550 00	17,550 00	30,200 00	17,550 00
Saginaw.....	2½	f 30,000 00	30,000 00	-----	75,000 00	-----
Street Railway of G'nd Rapids	2½	h 30,000 00	35,000 00	-----	50,000 00	35,000 00

a Report does not specify whether Bonded or Floating.

b "Includes one and a-half miles second track."

c "Nearly nine thousand dollars per mile."

d "Gross Receipts of Road."

Table No. 71.—Summary of Reports of Plank

COMPANIES.	Year Covered by Report.	Miles Completed.	Cost of Road.	Amount Borrowed.	Amount of all Money Expended.	CAPITAL STOCK.		
						Amount of.	Paid in.	Expended.
Bay City, Watrousville & Vassar	1875	12½	\$14,457 45	\$1,149 00	\$19,135 04	\$10,000 00	\$500 00	\$500 00
Birmingham and Pontiac.....	1875	-----	14,418 22	250 00	1,818 81	25,000 00	14,418 22	14,418 22
Detroit and Birmingham.....	b 1875	-----	28,000 00	792 55	7,817 88	50,000 00	28,000 00	28,000 00
Detroit and Erin.....	1875	-----	-----	None.	-----	52,000 00	52,000 00	52,000 00
Detroit and Howell <sup>1</sup> .....	1875	-----	-----	None.	-----	90,000 00	90,000 00	c 90,265 04
Detroit and Prairie Mound.....	1875	7	22,000 00	d 11,000 00	-----	22,000 00	9,921 33	-----
Erie and Toledo.....	e 1875	-----	23,539 00	None.	-----	50,000 00	13,850 00	13,850 00
Flint and Fentonville.....	e 1875	-----	25,000 00	None.	-----	25,000 00	25,000 00	25,000 00
Lansing and Howell.....	1875	-----	-----	None.	-----	53,425 00	53,425 00	53,425 00
Pontiac & Orchard Lake Gravel Road.....	1875	10	11,000 00	-----	-----	20,000 00	11,000 00	-----
Reed Lake Avenue.....	1875	4½	h 10,224 85	-----	-----	23,000 00	10,000 00	-----

1 "Has \$15,000 invested in Capital Stock of Lansing and Howell Plank Road Company."

a Has accrued for repairs.

b From Dec. 1, 1874, to Nov. 30, 1875.

c In construction, \$87,175 04; for gravel-lands and gate-lands, \$3,090 00.

d On construction bonds.

*Companies for the year ending December 31, 1875.*

Stock.	Receipts.		Earnings Expended on Road.	Cost of Operating Road past Year.	Dividends during Year.	Set apart for Repairs during Year.	INDEBTEDNESS.	
	For Tolls.	Other Sources.					Bonded.	Floating.
\$32,435 00	\$21,402 09	\$3,153 30	-----	\$22,758 84	-----	-----	\$5,000 00	\$24,432 68
26,500 00	11,993 51	41,374 03	\$11,993 51	11,577 18	None.	\$416 33	a 38,112 96	
42,985 28	138,342 50	-----	-----	115,748 78	None.	None.	100,000 00	223,704 22
13,500 00	-----	-----	-----	-----	None.	-----	a 6,900 00	
156,000 00	70,898 78	487 54	6,701 98	56,612 13	\$12,480 00	None.	None.	None.
-----	d 5,400 00	-----	-----	5,400 00	-----	-----	e 15,000 00	
23,100 00	28,584 50	271 00	22,977 08	22,755 28	-----	-----	-----	
17,550 00	9,373 98	-----	-----	9,329 18	-----	-----	a 4,000 00	
-----	19,777 61	1,185 87	18,979 53	g 18,979 53	-----	-----	30,000 00	
35,000 00	7,254 88	68 10	-----	7,340 89	-----	-----	-----	

e "Bonded and Floating."

f "Bought at Judicial Sale for this amount."

g "Including interest on bonds."

h "And reconstruction."

*Road Companies, Received during Fiscal Year 1876.*

EARNINGS.		RECEIPTS.		Dividends.	Set Apart for Reparation Fund.	Indebted- ness.	Net Profits.
Whole Amount.	Expended on Road.	For Tolls.	Other Sources.				
\$3,678 63	\$3,678 63	\$3,678 63	-----	-----	-----	\$13,671 21	
-----	1,153 43	1,549 73	\$255 00	-----	-----	a 1,535 69	
6,910 11	4,897 96	6,910 11	803 20	\$2,000 00	-----	792 55	\$998 31
-----	9,505 48	17,741 55	214 63	5,200 00	\$7,905 43	None.	
-----	10,625 32	14,678 86	450 00	5,400 00	178 85	None.	
3,631 00	3,501 87	-----	-----	-----	-----	11,000 00	129 63
1,733 18	1,728 89	1,733 18	-----	-----	None.	f 15,180 00	None.
-----	218 19	143 91	-----	None.	None.	g 77 63	None.
-----	2,722 17	3,513 54	-----	1,068 80	-----	None.	
-----	1,189 92	2,839 87	-----	-----	-----	-----	
-----	810 90	2,206 54	-----	-----	-----	i 2,624 85	

e "Year ending January 4, 1876."

f "Including construction bonds."

g "Being balance of accounts."

h "Exclusive of debts."

i "Floating debt, \$224 85; mortgage debt, \$2,400 00."

**Table No. 72.**—*Summary of Reports of Manufacturing Companies organized under General Laws of this State, received during Fiscal Year 1876.*

COMPANIES.	For Year Ending.	Capital Paid in.	Borrowed Money unpaid.
Bancroft Iron Co. ....	Dec. 31, 1875	\$100,000 00	\$8,506 28
Battle Creek Machinery Co. ....	July 1, 1876	25,000 00	11,413 98
Baugh Steam Forge Co. ....	July 1, 1876	70,000 00	8,000 00
Bay Furnace Co. ....	Dec. 31, 1875	198,765 00	110,000 00
Beach Carriage Manufacturing Co. ....	July 1, 1876	35,250 00	23,031 63
Beidler Manufacturing Co. ....	Dec. 31, 1875	172,468 42	2,631 68
Belle Isle Ice Manufacturing Co. ....	Dec. 31, 1875	25,000 00	2,000 00
Buchanan Manufacturing Co. ....	June 30, 1876	35,400 00	12,734 35
Chicago Lumbering Co. ....	Dec. 31, 1875	100,000 00	None.
Detroit Car Wheel Co. ....	July 1, 1876	132,000 00	None.
Detroit Chair Co. ....	Dec. 31, 1875	98,522 74	102,266 23
Detroit Dry Dock Co. ....	July 1, 1876	300,000 00	5,191 00
Detroit Iron and Brass Manufacturing Co. ....	July 1, 1876	50,000 00	18,000 00
Detroit Railroad Elevator Co. ....	July 1, 1876	72,000 00	None.
Detroit Stove Works. ....	Dec. 31, 1875	300,000 00	None.
Ford River Lumber Co. ....	Dec. 31, 1875	300,000 00	62,959 00
Fulton Iron and Engine Works. ....	July 1, 1876	120,000 00	None.
Grand Haven Grain Elevator Co. ....	July 1, 1876	30,000 00	None.
Grand Rapids Plaster Co. ....	July 1, 1876	500,000 00	None.
Huron Bay Slate and Iron Co. ....	Dec. 31, 1875	106,200 00	22,000 00
Ionia Shingle Machine Manufacturing Co. ....	Dec. 31, 1875	None.	None.
Ives Lumber Co. ....	Dec. 31, 1875	300,000 00	74,000 00
Jackson Foundry and Machine Co. ....	July 1, 1876	107,245 83	83,340 45
Lake Superior Powder Co. ....	Dec. 31, 1875	99,500 00	None.
Ludington, Wells and Van Schaick. ....	Dec. 31, 1875	600,000 00	125,183 82
Marquette Brown Stone Manufacturing Co. ....	Dec. 31, 1875	86,500 00	50,000 00
Michigan Car Co. ....	July 1, 1876	300,000 00	107,982 00
Michigan Stove Co. ....	Dec. 31, 1875	140,831 69	15,980 00
Munising Iron Co. ....	Dec. 31, 1875	250,000 00	106,000 00
National Leather Co. ....	July 26, 1876	61,217 50	
Upton Manufacturing Co. ....	Dec. 31, 1876	81,931 67	16,237 09
S. N. Wilcox Lumbering Co. ....	July 1, 1876	225,000 00	
Western Submarine and Wrecking Co. ....	Dec. 31, 1875	18,000 00	1,900 00
Wolverine Ice Co. ....	Dec. 31, 1875	12,000 00	3,000 00
Ypsilanti Whip Socket Manufacturing Co. ....	July 1, 1876	4,000 00	10,300 00

**Table No. 73.**—*Receipts from Specific Taxes; Amount of, used in Payment of Interest on Trust Funds; Amount applicable to payment of Interest on Bonded Debt.*

1876			
Sept. 30.	Amount of Specific Tax applicable to payment of Interest .....		\$507,523 06
	Interest on Primary School Fund .....	\$158,057 36	
	“ “ “ Five Per Cent Fund .....	14,824 38	
	“ Normal School Fund .....	3,162 54	
	“ University Fund .....	30,969 81	
	“ Agricultural College Fund .....	8,124 31	213,156 40
	Surplus carried to Table No. 74 .....		\$224,365 26

Table No. 74.—Interest on Bonded Debt.

1876.						
Sept. 30.	Specific Tax applicable to payment of Int. (Table No. 73)					\$294,365 26
May, 1876	Interest on War Bounty Loan Bonds	\$12,495 00				
Nov., 1876	" " " " " "	12,495 00		\$24,990 00		
July, 1876	Int. on Two-Million L'n Bonds—1878	\$7,342 50				
Jan., 1877	" " " " " " —1878	7,320 00				
			\$14,662 50			
July, 1876	" " " " " " —1883	\$18,870 00				
Jan., 1877	" " " " " " —1883	18,870 00		37,740 00	52,402 50	
July, 1876	Interest on Renewal Loan Bonds	\$3,030 00				
Jan., 1877	" " " " " " " "	3,030 00		6,060 00		83,453 50
	Surplus to transfer to Table No. 75 for payment of Principal					\$210,912 76

Table No. 75.—Transfers to, and Payments from, the Two-Million Loan Sinking Fund for the Fiscal Year 1876.

1876.						
Sept. 30.	Credit Balance Sept. 30, 1875					\$247,684 27
	Transfer from Specific Tax Fund (Table No. 74)				\$210,912 76	
	Transfer from General Fund for this amount withheld from Specific Tax Fund to meet January, 1876 interest on Two-Million and Renewal Loan Bonds—saved on account of purchase of Bonds in October, 1875, as follows:					
	CLASSES OF BONDS.	Bonds Purchased.	Interest Saved.			
	Two-Million of 1878	\$45,000 00	\$450 00			
	" " 1883	3,000 00	30 00			
	Renewal	3,000 00	30 00	\$510 00		
	Transfer from General Fund for net re-imbusement by United States on war claim during Fiscal Year			11,340 55	11,650 55	222,763 31
	Available during year					\$470,447 58
	PAYMENTS:	Bonds.	Premium.			
	Paid Two-Million Loan—due in 1878	\$45,000 00	\$1,769 70			
	" " " " " " 1883	3,000 00	115 98			
	Total of Two-Million Loan	\$48,000 00	\$1,885 68	\$50,885 68		
	Paid Renewal Loan	3,000 00	115 98	3,115 98		
	Paid War-Bounty Loan	1,000 00	88 45	1,038 45		
	Total payments from Fund	\$53,000 00	\$2,040 11			55,040 11
	Credit Balance Sept. 30, 1876					\$415,407 47



Table No. 76.—Paid Counties from General Fund for Taxes Collected and Charges at Asylums.

COUNTIES.	Amount.
Alcona.....	\$10,883 30
Allegan.....	81 84
Alpena.....	15,826 69
Antrim.....	5,465 66
Baraga.....	
Barry.....	15 89
Bay.....	23 40
Benzie.....	1,123 86
Berrien.....	172 64
Branch.....	53 61
Calhoun.....	6 18
Cass.....	17 62
Charlevoix.....	795 26
Cheboygan.....	9,505 71
Chippewa.....	10,567 44
Clare.....	9,293 63
Clinton.....	58 45
Crawford [Attached to Kalkaska].	
Delta.....	5,290 79
Eaton.....	74 82
Emmet.....	1,897 02
Genesee.....	78 63
Gladwin.....	
Grand Traverse.....	258 16
Gratiot.....	4,285 95
Hillsdale.....	265 82
Houghton.....	2,081 47
Huron.....	16 49
Ingham.....	80 22
Ionia.....	92 48
Iosco.....	21,506 66
Isabella.....	16,230 88
Isle Royal.....	
Jackson.....	53 80
Kalamazoo.....	40 00
Kalkaska.....	20,008 22
Kent.....	96 29
Keweenaw.....	2,571 91
Lake.....	12,448 32
Lapeer.....	12 85
Leelanaw.....	165 26
Lenawee.....	1,515 34
Livingston.....	
Mackinac.....	4,772 83
Macomb.....	
Manistee.....	3,040 14
Manitou.....	
Marquette.....	7,792 53
Mason.....	5,087 02
Mecosta.....	13,467 49
Menominee.....	
Midland.....	26,163 81
Missaukee.....	13,710 26
Monroe.....	46 00
Montcalm.....	6,106 32
Montmorency [Attached to Alpena].	
Muskegon.....	3,250 96
Newaygo.....	7,497 66
Oakland.....	
Oceana.....	7,511 03
Ogemaw [Part of Iosco until 1876].	
Ontonagon.....	780 75
Oscoda.....	15,586 67
Oscoda [Attached to Alcona].	
Otsego.....	
Ottawa.....	13 36
Presque Isle.....	4,400 00
Roscommon.....	
Saginaw.....	129 43
Sanilac.....	5,043 92
Schoolcraft.....	1,912 11
Shiawassee.....	
St Clair.....	133 04
St Joseph.....	
Tuscola.....	2,151 27
Van Buren.....	134 23
Washtenaw.....	
Wayne.....	107 87
Wexford.....	7,413 80
<b>Total.....</b>	<b>\$224,368 50</b>

Table No. 77.—Paid Counties from Primary School Interest Fund.

COUNTIES.	No. of Children.	Apportioned in May, '76.
Alcona.....	391	\$196 50
Allegan.....	11,820	5,810 00
Alpena.....	1,047	523 50
Antrim.....	1,006	503 00
Baraga.....	476	238 00
Barry.....	7,874	3,937 00
Bay.....	7,524	3,762 00
Benzie.....	562	496 00
Berrien.....	12,431	6,215 50
Branch.....	8,185	4,092 50
Calhoun.....	11,388	5,684 00
Cass.....	6,998	3,499 00
Charlevoix.....	796	398 00
Cheboygan.....	975	487 50
Chippewa.....	648	324 50
Clare.....	415	207 50
Clinton.....	8,269	4,134 50
Crawford [Attached to Kalkaska].		
Delta.....	806	403 00
Eaton.....	9,015	4,507 50
Emmet.....	682	346 00
Genesee.....	11,493	5,746 50
Gladwin.....	38	19 00
Grand Traverse.....	1,905	952 50
Gratiot.....	5,015	2,507 50
Hillsdale.....	10,316	5,158 00
Houghton.....	5,313	2,656 50
Huron.....	4,215	2,107 50
Ingham.....	9,520	4,760 00
Ironia.....	5,582	4,791 50
Iosco.....	1,064	532 00
Isabella.....	2,155	1,077 50
Isle Royal.....		
Jackson.....	11,388	5,694 00
Kalamazoo.....	10,478	5,239 00
Kalkaska.....	446	223 00
Kent.....	21,314	10,657 00
Keweenaw.....	1,775	887 50
Lake.....	709	354 50
Lapeer.....	8,622	4,311 00
Leelanaw.....	1,833	916 50
Lenawee.....	15,015	7,507 50
Livingston.....	6,790	3,395 00
Mackinac.....	581	290 50
Macomb.....	10,557	5,278 50
Manistee.....	2,373	1,186 50
Manitou.....	97	48 50
Marquette.....	5,404	2,704 00
Mason.....	1,685	842 50
Mecosta.....	3,178	1,589 00
Menominee.....	753	379 00
Midland.....	1,334	667 00
Missaukee.....	126	63 00
Monroe.....	11,294	5,647 00
Montcalm.....	6,526	3,263 00
Montmorency [Attached to Alpena].		
Muskegon.....	5,779	2,889 50
Newaygo.....	3,069	1,534 50
Oakland.....	12,397	6,198 50
Oceana.....	2,819	1,409 50
Ogemaw [Part of Iosco until 1876].	19	9 50
Ontonagon.....	1,076	538 00
Osceola.....	2,089	1,034 50
Oscoda [Attached to Alcona].		
Otsego.....	53	26 50
Ottawa.....	10,964	5,482 00
Presque Isle.....	109	54 50
Roscommon.....	17	8 50
Saginaw.....	15,747	7,878 50
Sanilac.....	6,834	3,417 00
Schoolcraft.....	285	142 50
Shiawassee.....	7,626	3,813 00
St. Clair.....	15,639	7,844 50
St. Joseph.....	8,902	4,451 00
Tuscola.....	6,569	3,284 50
Van Buren.....	10,076	5,038 00
Washtenaw.....	12,941	6,470 50
Wayne.....	49,835	24,917 50
Wexford.....	750	375 00
Totals.....	447,938	\$223,969 00

**Table No. 78.**—Amounts charged back to the several Counties on the 30th day of June, 1875, on Taxes Assessed for 1874 and previous Years.

COUNTIES.	Tax.	Interest.	Expense.	Total.
Alcona.....	\$1,048 50	\$182 77	\$336 50	\$1,567 77
Allegan.....	185 35	146 54	44 30	376 19
Alpena.....	566 09	93 44	144 23	803 76
Antrim.....	160 25	43 94	10 26	213 45
Baraga.....	611 40	63 57	116 88	791 85
Barry.....	22 59	9 16	8 50	40 25
Bay.....	1,321 36	492 21	106 44	1,910 01
Benzie.....	29 65	5 58	13 00	48 23
Berrien.....	113 96	43 67	19 20	176 83
Branch.....	60 11	13 76	12 50	86 37
Calhoun.....	50 77	74 46	7 65	132 88
Cass.....	38 85	22 14	7 40	68 39
Charlevoix.....	64 66	14 85	12 75	92 16
Cheboygan.....	394 72	61 40	30 90	487 02
Chippewa.....	23 63	55 56	12 90	91 99
Clare.....	141 24	18 13	19 50	178 87
Clinton.....	287 27	88 09	25 45	400 81
Crawford [Attached to Kalkaska].				
Delta.....	89 19	13 19	64 23	166 61
Eaton.....	20 30	20 67	4 70	45 67
Emmet.....	20 82	2 10	14 00	36 92
Genesee.....	432 40	137 75	46 03	606 18
Gladwin.....	156 41	23 25	38 50	218 16
Grand Traverse.....	128 69	27 66	31 50	187 85
Gratiot.....	283 62	140 08	66 99	490 54
Hillsdale.....				
Houghton.....	4,054 20	428 76	108 99	4,651 95
Huron.....	278 63	58 93	48 82	386 38
Ingham.....	319 62	131 29	45 36	496 27
Ionia.....	189 83	122 05	26 00	347 88
Iosco.....	86 47	26 25	21 10	133 82
Isabella.....	1,205 01	393 83	228 14	1,826 98
Isle Royal.....	2 75	56	2 50	5 81
Jackson.....	53 48	17 22	16 00	86 70
Kalamazoo.....	36 43	14 45	7 40	58 28
Kalkaska.....	45 31	8 67	16 00	69 98
Kent.....	774 75	187 66	67 75	1,030 16
Keweenaw.....	41 69	8 76	13 18	63 63
Lake.....	41 33	6 59	6 85	54 77
Lapeer.....	90 48	62 11	12 90	165 49
Leelanaw.....	53 65	9 68	15 50	78 83
Lenawee.....	81 94	12 17	12 34	106 45
Livingston.....	10 93	5 25	4 00	20 18
Mackinac.....	36 27	3 69	15 75	55 71
Macomb.....	3 94	2 01	1 54	7 49
Manistee.....	262 35	32 05	41 50	335 90
Manitou.....	2 70	70	2 50	5 90
Marquette.....	304 27	41 07	89 05	434 39
Mason.....	546 53	95 14	78 97	720 64
Mecosta.....	620 70	109 12	92 64	822 46
Menominee.....	131 51	20 42	40 00	191 93
Midland.....	179 65	27 09	37 75	244 49
Missaukee.....	43 94	5 19	6 00	55 13
Monroe.....	17 28	5 70	5 90	28 88
Montcalm.....	271 79	71 99	67 48	411 26
Montmorency [Attached to Alpena].				
Muskegon.....	833 58	293 85	186 50	1,313 93
Newaygo.....	185 20	43 27	40 13	268 60
Oakland.....	343 42	88 51	41 50	473 43
Oceana.....	202 12	51 64	44 21	297 97
Ogemaw [Part of Iosco until 1876].	20 69	2 97	8 50	32 16
Ontonagon.....	143 09	38 51	50 32	231 92
Oscoda.....	241 15	43 01	39 25	323 41
Oscoda [Attached to Alcona].				
Otsego.....	49 93	7 21	14 48	71 62
Ottawa.....	3,093 02	1,589 87	445 78	6,028 67
Presque Isle.....	60 66	10 17	9 00	79 83
Roscommon.....	5,900 62	1,049 19	786 34	7,736 15
Saginaw.....	917 78	267 65	96 25	1,281 68
Sanilac.....	186 51	55 57	49 17	291 25
Schoolcraft.....	9 12	2 33	7 50	18 95
Shiawassee.....	332 59	169 88	16 70	519 17
St. Clair.....	401 16	185 93	20 85	616 94
St. Joseph.....	23 78	3 21	8 40	35 39
Tuscola.....	324 93	107 09	64 72	496 74
Van Buren.....	141 81	43 48	22 45	207 74
Washtenaw.....	97 05	12 34	12 00	121 39
Wayne.....	688 23	280 66	127 00	1,095 89
Wexford.....	32 12	9 58	5 51	47 21
Totals.....	\$31,187 42	\$8,037 24	\$4,491 78	\$43,716 44

**Table No. 79.**—*Delinquent Taxes of 1875; Acres Rejected; Amount of Taxes thereon Returned; Amount Rejected; also, Balances due to or from the several Counties as per Statement of June 30, 1876..*

COUNTIES.	NUMBER OF ACRES.		TAXES.			BALANCES JUNE 30, 1876..	
	Returned.	Rejected.	Returned.	Rejected.	Cr. to Co.	Debit.	Credit.
Alcona.....	802,059.92	6,096.18	\$18,611 86	\$310 18	\$18,301 68		\$17,210 34
Allegan.....	103,471.21	3,828.75	14,448 22	1,199 97	13,248 25	\$14,801 54	
Alpena.....	277,213.93	18,369.67	25,120 80	1,575 84	23,545 05		17,412 03
Antrim.....	63,664.62	756.14	5,372 69	49 55	5,323 14		2,914 89
Baraga.....	108,704.11	10,088.95	7,364 47	1,121 61	6,242 86		3,907 73
Barry.....	18,576.54	207.00	3,122 73	85 25	3,041 48		555 25
Bay.....	215,681.31	3,562.84	76,526 94	1,718 15	74,808 79		31,915 12
Benzie.....	20,337.23	478.20	586 12	14 00	572 12		108 76
Berrien.....	20,404.43	579.06	8,542 82	387 22	8,155 60	4,605 37	
Branch.....	5,997.76	7.00	1,862 16	10 51	1,851 65		709 13
Calhoun.....	12,767.23½	712.06	3,290 18	336 18	2,954 00	703 96	
Cass.....	6,103.76	312.85	918 91	28 51	890 40		305 27
Charlevoix.....	37,302.32	1,008.83	3,003 87	180 40	2,823 47		2,469 46
Cheboygan.....	221,968.40	8,465.64	10,887 21	870 16	9,917 05		7,289 71
Chippewa.....	215,201.92	3,688.47	10,212 64	162 69	10,049 95		9,717 02
Clare.....	151,164.60	1,086.76	12,214 23	224 46	11,989 77		9,413 67
Clinton.....	18,998.43	239.80	4,089 38	76 40	4,012 98		2,865 11
Crawford.....	[Attached to Kalamazoo]						
Delta.....	125,422.44	6,598.71	7,004 47	335 25	6,669 22		6,600 48
Eaton.....	16,609.43	81.22	5,190 13	180 56	5,009 57	740 88	
Emmet.....	59,411.39	5,113.75	2,670 29	222 98	2,447 31		2,064 37
Genesee.....	34,606.88	771.00	15,198 46	394 87	14,803 59	616 24	
Gladwin.....	106,520.90	63,204.08	8,617 50	5,152 97	3,464 53		1,822 58
Grand Traverse.....	43,077.04	1,399.26	4,698 86	182 63	4,516 23		1,633 88
Gratiot.....	103,913.53	1,518.00	14,191 26	900 10	13,291 16		8,079 36
Hillsdale.....	3,096.60	160.00	1,262 06	866 78	895 28		161 81
Houghton.....	217,748.02	132,186.24	30,586 61	6,963 58	24,623 03		3,776 88
Huron.....	117,721.60	39,080.30	12,226 61	8,822 62	8,433 99	5,720 73	
Ingham.....	20,092.75	338.54	11,561 46	272 89	11,288 57	11,241 15	
Ionia.....	18,660.74	336.50	4,835 91	218 20	4,617 71	803 45	
Iosco.....	278,833.58	8,127.39	29,811 59	1,076 42	28,735 17		25,457 08
Isabella.....	142,833.40	9,265.14	13,283 85	740 39	12,542 96		7,446 62
Isle Royal.....	8,261.90	6,207.12	81 83	62 10	19 73		14 74
Jackson.....	6,201.46	321.07	8,663 80	272 52	8,391 28	5,902 97	
Kalamazoo.....	7,190.43	327.83	2,643 22	84 58	2,558 64		840 98
Kalamazoo.....	226,444.26	6,614.29	17,436 60	490 28	16,946 32		12,850 70
Kent.....	54,600.16½	2,576.16	38,767 64	3,272 80	35,494 84	17,296 01	
Keweenaw.....	65,028.40	918.05	7,250 49	459 19	6,791 30		3,429 69
Lake.....	184,769.91	11,337.44	20,152 70	2,752 08	17,400 62		14,500 04
Lapeer.....	51,335.67	400.75	11,339 39	69 67	11,269 72		703 08
Leelanaw.....	37,460.05	457.00	3,144 89	36 24	3,108 62		1,704 93
Lenawee.....	6,891.93	324.33	5,882 74	221 04	5,761 70	1,851 27	
Livingston.....	0,232.70	113.00	655 44	22 26	826 18	3,719 12	
Mackinac.....	147,092.09	7,257.93	6,498 46	446 05	6,052 41		5,804 79
Macomb.....	5,651.12	17.85	1,226 58	9 79	1,226 80	278 23	
Manistee.....	120,579.61	2,736.90	15,718 53	131 11	15,587 42		9,338 65
Manitou.....	19,167.13	2,646.70	695 01	91 63	603 38		456 71
Marquette.....	508,629.69	26,610.79	50,030 42	3,217 42	46,813 00		27,252 35
Mason.....	86,181.65	3,618.42	9,131 80	305 84	8,825 96		5,625 20
Meosota.....	161,042.32	3,854.01	24,252 88	650 84	23,757 54		17,943 83
Menominee.....	77,509.37	2,375.02	5,491 40	127 78	5,363 62		1,565 73
Midland.....	182,065.87	35,661.12	19,044 62	4,023 60	15,021 02		7,241 33
Missaukee.....	197,193.79	1,788.11	13,463 64	118 95	13,344 69		12,094 68
Monroe.....	23,937.65	1,009.40	4,549 18	192 18	4,357 00	36,548 94	
Montcalm.....	133,145.92	1,430.08	21,995 35	275 60	21,419 75		12,900 13
Montmorency.....	[Attached to Alpena]						
Muskegon.....	104,133.66	2,222.02	19,554 61	704 87	18,849 74	9,806 45	
Newaygo.....	231,601.73	5,527.93	13,665 77	290 50	13,375 27		8,556 84
Oakland.....	8,306.45	230.00	4,530 02	345 70	4,184 32	249 19	
Oceana.....	122,741.70	3,174.56	17,106 91	965 86	16,140 05		11,219 12
Ogemaw.....	[Part of Iosco until 1876.]					32 16	
Ontonagon.....	200,797.93	4,733.50	12,953 60	714 34	12,239 26		8,497 02
Osceola.....	146,293.10	1,677.00	15,968 05	292 27	15,675 78		11,583 77
Oscoda.....	[Attached to Alpena]						
Otsego.....	67,497.06	2,248.66	4,533 46	151 64	4,381 82		4,153 20
Ottawa.....	82,818.84	1,990.57	17,541 35	2,021 38	15,519 97	36,445 94	
Presque Isle.....	156,925.40	13,880.14	15,530 09	1,440 47	14,089 62		12,891 42
Roscommon.....	104,073.33	3,682.94	5,979 18	202 55	5,776 63	3,439 43	
Saginaw.....	188,725.96	1,561.27	56,528 81	370 74	56,158 07	17,993 70	
Sanilac.....	247,869.02	7,093.49	18,658 34	449 96	18,208 38		7,772 18
Schoolcraft.....	477,019.66	20,137.54	12,307 53	447 83	11,859 70		10,877 98
Shiawassee.....	42,692.55	886.18	11,439 71	605 90	10,833 81	26,637 86	
St. Clair.....	44,199.81	1,231.00	8,873 60	258 89	8,614 71	11,983 20	
St. Joseph.....	4,461.42	329.50	1,447 50	115 02	1,332 48	908 18	
Tuscola.....	145,968.47	4,202.05	14,034 80	494 79	13,540 01		6,532 14
Van Buren.....	33,303.04	470.00	6,627 58	111 35	6,516 23	1,423 62	
Washtenaw.....	3,059.31	96.00	4,661 95	127 46	3,984 49		101 01
Wayne.....	21,314.86	461.46	19,439 01	3,611 77	15,827 24	10,439 32	
Wexford.....	106,431.15	3,339.26	9,006 29	329 93	8,676 36		8,043 66
	8,016,165.29	532,357.05	\$945,077 63	\$58,677 52	\$886,400 16	\$223,144 81	\$390,027 18

Per cent of Rejections: Acres, .066; Tax, .062.

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**Table No 80.**—*Delinquent Taxes of 1874; Amount Advertised for Sale October 4, 1875; Paid before Sale; Sold; Bids to State; also, Acres Returned for Taxes of 1874.*

COUNTIES.	Acres Returned for Taxes of 74	Amount Advertised.	Paid County Treasurer before Sale.	Amount Sold.	Bids to State.	Paid Auditor General.	Amount Withheld.
Alcona	5,073.92	\$6,603 23	\$338 20	\$448 97	\$3,382 44	\$403 72	\$30 26
Allegan	118,112.20	10,125 87	1,404 46	2,067 34	6,593 35	28 96	31 76
Alpena	236,233.25	13,613 74	873 49	4,054 16	10,272 38	51 03	362 68
Antrim	346,717.88	8,467 34	5,387 18	204 96	2,524 61	94 25	56 34
Baraga							
Barry	20,336.71	2,599 03	490 68	1,240 24	899 01		
Bay	193,510.18	45,630 50	14,253 71	1,946 25	29,066 25	24 25	400 04
Benzie	71,073.56	2,671 80	599 29	310 42	1,431 10	317 10	13 89
Berrien	19,114.99	7,813 21	1,121 98	1,145 79	5,404 10	132 16	9 18
Branch	7,524.83	981 44	131 89	748 99	44 95		55 61
Calhoun	14,691.76	2,335 39	441 36	1,283 48	690 39		40 23
Cass	7,858.51	1,103 87	159 89	770 84	163 06		5 08
Charlevoix	100,831.10	703 49	116 47	210 20	327 73		49 09
Cheboygan	209,308.24	3,646 11	285 75	1,796 44	1,422 74	33 64	107 54
Chippewa	262,231.11	3,519 26	189 43	389 85	2,753 67	186 31	
Clare	171,337.00	4,616 20	231 68	453 24	3,494 04	316 69	120 55
Clinton	22,964.43	2,700 24	451 26	1,806 32	312 15	87 41	43 10
Crawford	[Attached to Kalkas]						
Delta	123,715.74	4,848 31	735 96	37 08	3,817 04	5 83	252 40
Eaton	17,756.53	2,464 16	408 89	1,442 63	520 78	52 28	39 58
Emmet	44,918.09	814 38	48 49	133 28	612 01		20 60
Genesee	38,920.43	6,081 79	1,927 60	3,164 82	683 04	7 63	288 68
Gladwin							
Grand Traverse	112,064.84	2,353 30	379 42	313 69	1,591 67	44 04	24 48
Gratiot	113,755.12	10,108 18	1,686 28	6,718 20	991 04	116 21	596 45
Hillsdale	3,684.73	623 68	270 02	209 49	98 22		45 95
Houghton	270,396.06	17,110 05	1,864 02	322 40	11,827 21		3,096 42
Huron	124,480.45	10,113 48	409 49	737 19	8,555 82	150 38	280 60
Ingham	26,506.21	9,410 78	337 16	4,547 21	3,785 71	590 01	150 69
Ionia	21,540.91	3,010 21	461 83	2,028 59	482 46	22 67	14 66
Iosco	339,582.70	17,317 25	319 87	3,612 92	11,550 84	1,759 70	73 92
Isabella	121,193.30	7,637 51	697 11	1,521 32	5,905 39	195 31	38 38
Isle Royal							
Jackson	8,988.83	9,290 37	2,071 20	2,624 72	4,560 87		43 58
Kalamazoo	6,806.36	1,369 23	326 89	391 23	419 22	35 16	196 73
Kalkaska	499,296.14	4,760 41	184 95	1,109 37	3,178 15	241 52	36 42
Kent	54,598.38	21,226 71	4,613 09	3,620 74	12,271 97	190 28	530 63
Keweenaw	74,156.09	4,784 71	874 01	341 63	3,471 38		47 74
Lake	264,275.06	4,823 80		385 69	4,446 38		11 82
Lapeer	43,821.00	3,818 68	329 98	1,749 76	1,688 04	13 57	37 33
Leelanaw	35,644.10	2,123 20	492 89	326 92	1,157 78	113 01	32 60
Lenawee	8,317.72	4,325 58	385 55	2,630 18	1,259 92		49 93
Livingston	7,252.22	797 70	83 75	584 45	124 62	2 66	2 22
Mackinac	134,031.70	1,393 90	15 97	20 84	1,289 94	24 56	42 50
Macomb	7,370.18	1,079 63	226 09	817 41			36 13
Manistee	111,808.38	9,449 62	1,778 35	3,252 56	4,045 36	129 02	244 33
Manitou	10,754.97	495 18	2 34	4 63	485 86		2 35
Marquette	323,332.64	15,669 37	2,310 80	2,839 36	10,165 44	222 74	161 53
Mason	142,097.80	5,128 67	1,048 94	1,068 23	2,726 06	178 29	107 15
Mecosta	194,781.28	17,768 17	4,135 06	3,927 61	8,731 71	436 33	497 46
Menominee	21,854.36	2,688 24	253 98	1,432 96	912 25		80 06
Midland	526,403.85	22,059 92	2,422 16	1,963 35	17,524 62	77 06	73 73
Missaukee	378,971.65	7,451 65	74 79	168 60	6,512 00	696 26	
Monroe	29,669.40	3,391 45	331 78	975 76	2,060 83	12 04	11 04
Montcalm	154,298.65	12,849 16	2,780 05	3,399 68	6,113 32	416 42	139 69
Montmorency	[Attached to Alpena]						
Muskegon	88,648.60	14,078 70	2,339 68	2,644 67	8,773 45	16 12	304 88
Newaygo	262,151.58	12,094 79	5,091 34	494 38	6,184 89	306 06	28 10
Oakland	7,139.77	3,445 74	98 67	2,853 38	877 83		115 86
Oceana	131,792.00	11,300 01	1,578 17	2,559 89	6,380 46	300 61	480 88
Ogemaw	[Part of Iosco until 1876]						
Ontonagon	321,808.80	11,665 20	690 98	170 37	10,760 02		43 83
Osceola	236,531.88	6,911 81	807 01	830 60	4,990 65	90 25	125 30
Oscoda	[Attached to Alpena]						
Otsego							
Ottawa	85,838.19	10,924 62	2,173 73	4,623 59	10,043 52	30 92	50 86
Presque Isle							
Roscommon							
Saginaw	198,458.05	49,545 78	9,267 13	6,844 93	32,959 04	55 21	419 47
Sanilac	262,817.06	12,782 42	1,020 35	1,636 63	10,043 72	25 23	56 49
Schoolcraft	366,786.69	7,946 07	28 39	132 70	7,731 34	53 64	
Shiawassee	44,413.01	5,332 34	1,527 60	2,022 22	1,705 85	15 16	61 51
St. Clair	47,625.85	6,790 85	490 09	3,827 46	2,431 14		42 16
St. Joseph	5,666.53	1,556 89	285 98	1,011 84	249 22		9 65
Tuscola	140,835.42	11,048 54	1,704 47	935 74	8,209 08	55 34	53 91
Van Buren	31,061.88	5,223 61	1,017 63	2,160 39	1,990 08		55 51
Washtenaw	4,357.31	2,311 09	521 16	1,473 62	212 45		103 86
Wayne	19,744.37	13,427 49	3,914 11	3,623 63	5,642 93		346 82
Wexford	241,524.70	4,179 23	535 52	543 09	2,912 85	187 77	
	8,700,127.32	\$564,425 37	\$24,026 98	\$115,732 12	\$335,152 32	\$8,603 45	\$10,920 50

Table No. 81.—Sale of State Tax Lands at the Annual Sale, October 4, 1875.

COUNTIES.	Amount Offered.	Amount of Bids above Minimum.	Amount Sold.	Amount Unsold.	Amount Redeemed or Discharged.	Amount Withheld.
Alcona.....	\$12,781 13	-----	\$242 30	\$10,293 84	-----	\$2,244 90
Allegan.....	22,939 53	-----	824 72	21,689 80	\$425 01	-----
Alpena.....	38,203 28	-----	689 81	36,923 88	702 07	487 52
Antrim.....	2,664 10	-----	80 25	2,544 93	38 82	-----
Baraga.....	-----	-----	-----	-----	-----	-----
Barry.....	2,837 01	-----	254 17	2,566 15	16 60	-----
Bay.....	74,681 31	-----	1,082 52	71,482 53	1,065 62	150 04
Benzie.....	4,048 70	-----	161 25	3,781 26	100 19	-----
Berrien.....	15,631 93	-----	1,170 34	14,229 71	231 88	-----
Branch.....	2,282 39	-----	10 77	2,271 62	-----	-----
Calhoun.....	651 47	-----	47 75	600 65	-----	3 07
Cass.....	4,183 63	-----	13 12	4,170 51	-----	-----
Charlevoix.....	710 38	-----	62 91	631 85	-----	15 62
Cheboygan.....	3,847 07	-----	64 06	3,775 13	-----	7 88
Chippewa.....	4,678 65	-----	137 64	4,343 55	-----	197 46
Clare.....	11,731 48	-----	102 38	11,399 24	216 09	13 77
Clinton.....	3,906 67	-----	27 60	3,779 07	-----	-----
Crawford (Attach. to Kalamazoo).	-----	-----	-----	-----	-----	-----
Delta.....	9,558 71	-----	13 23	9,545 48	-----	-----
Eaton.....	1,896 69	-----	4 42	1,872 28	19 90	-----
Emmet.....	163 83	-----	7 68	156 15	-----	-----
Genesee.....	3,126 82	-----	481 28	2,536 09	90 24	10 23
Gladwin.....	-----	-----	-----	-----	-----	-----
Grand Traverse.....	2,738 98	-----	165 20	2,496 46	52 25	25 07
Gratiot.....	3,915 36	-----	234 94	3,511 75	130 77	37 90
Hillsdale.....	494 50	\$0 03	22 49	472 04	-----	-----
Houghton.....	37,004 87	-----	562 06	35,682 88	671 82	88 11
Huron.....	33,885 73	-----	128 90	33,746 83	-----	-----
Ingham.....	5,291 48	-----	44 10	5,210 22	-----	37 16
Ionia.....	1,026 87	-----	395 80	631 07	-----	-----
Iosco.....	44,587 33	-----	848 52	43,177 69	515 78	45 44
Isabella.....	26,129 45	-----	604 82	25,199 58	324 75	-----
Isle Royal.....	-----	-----	-----	-----	-----	-----
Jackson.....	8,753 00	-----	1,758 65	6,717 97	266 24	10 14
Kalamazoo.....	4,610 97	-----	108 67	4,488 02	14 28	-----
Kalamazoo.....	2,286 67	-----	379 35	1,887 22	-----	-----
Kent.....	14,953 97	-----	1,003 06	12,782 24	1,107 84	61 33
Keweenaw.....	32,161 15	-----	200 46	31,955 55	-----	5 14
Lake.....	8,124 35	-----	138 60	7,943 06	42 67	-----
Lapeer.....	4,473 39	-----	200 14	4,243 30	24 95	-----
Leelanaw.....	2,691 12	-----	23 73	2,528 69	138 70	-----
Lenawee.....	6,841 90	-----	158 00	6,194 95	9 00	50 04
Livingston.....	226 83	-----	-----	226 83	-----	-----
Mackinac.....	3,531 83	-----	3 33	3,528 60	-----	-----
Macomb.....	-----	-----	-----	-----	-----	-----
Manistee.....	14,064 62	38 10	1,104 18	12,431 21	309 69	257 73
Manitou.....	5,036 48	-----	-----	5,030 18	-----	6 30
Marquette.....	30,229 51	-----	751 67	26,081 44	3,498 40	-----
Mason.....	6,898 52	-----	263 14	5,734 16	758 95	142 27
Mecosta.....	19,075 33	-----	1,385 42	16,277 82	1,306 89	93 69
Menominee.....	997 44	-----	275 48	697 66	-----	24 30
Midland.....	109,427 83	-----	706 20	107,937 49	726 20	57 94
Missaukee.....	9,835 47	-----	12 90	9,312 13	10 44	-----
Monroe.....	21,031 92	-----	1,072 95	19,267 56	691 41	-----
Montcalm.....	10,944 33	-----	1,127 09	9,576 15	207 55	34 54
Montmorency (At. to Alpena).	-----	-----	-----	-----	-----	-----
Muskegon.....	24,383 65	-----	792 65	22,736 91	706 28	57 81
Newaygo.....	22,229 09	-----	569 53	21,601 28	65 21	3 97
Oakland.....	2,033 12	-----	212 31	1,253 18	-----	567 63
Oceana.....	22,377 96	-----	216 60	21,724 05	432 50	4 72
Ogemaw (Part of Iosco till 1876).	-----	-----	-----	-----	-----	-----
Ontonagon.....	60,632 94	-----	637 82	59,527 98	427 78	39 36
Osceola.....	14,134 44	-----	105 97	13,429 13	570 27	29 07
Oscoda (Attached to Alcona).	-----	-----	-----	-----	-----	-----
Otsego.....	-----	-----	-----	-----	-----	-----
Ottawa.....	36,735 02	-----	451 53	34,832 28	1,386 63	65 13
Presque Isle.....	-----	-----	-----	-----	-----	-----
Roscommon.....	-----	-----	-----	-----	-----	-----
Saginaw.....	133,274 28	-----	3,316 98	121,713 65	7,697 74	545 91
Sanilac.....	53,016 01	-----	430 89	52,254 82	326 07	14 23
Schoolcraft.....	2,542 62	-----	31 79	2,510 73	-----	-----
Shiawassee.....	24,657 37	-----	901 41	23,572 21	138 39	45 36
St. Clair.....	11,306 85	-----	172 85	11,051 41	81 59	-----
St. Joseph.....	1,756 26	-----	51 67	1,548 10	156 49	-----
Tuscola.....	64,773 09	-----	1,129 47	63,215 15	350 49	77 98
Van Buren.....	11,882 14	-----	570 88	11,076 96	200 81	33 49
Washtenaw.....	1,446 92	-----	21 40	1,395 21	-----	30 31
Wayne.....	24,633 42	-----	1,125 18	22,280 39	1,145 78	82 07
Wexford.....	8,347 39	-----	89 81	8,257 58	-----	-----
Totals.....	\$1,210,848 93	\$38 22	\$30,887 00	\$1,146,879 11	\$27,415 81	\$5,705 23

Table No. 82.—State Taxes as Apportioned to the several Counties by the Auditor General, September 18, 1876.

COUNTIES.	Aggregate of Real Estate and Personal Taxation by State Board of Equalization for 1876.	NEW STATE CAPTOL.			UNIVERSITY.		Eastern Asylum for the Insane, Act 190, 1873.	Institution for the Deaf and Dumb and the Blind, Act 67, 1875.	State Public School, Act 76, 1875.	State House of Correction, Act 86, 1875.	Military Fund, Act 220, 1875.	Total of Taxes.	County Indebtedness to State, Act 168, 1871.	Aggregate Apportionment to Counties.
		Act 4, 1872.	Act 9, 1875.	Act 114, 1875.	Aid, 1-20 Mill, 1873.	School of Mines, Act 206, 1875.								
Alcona.....	\$1,800,000 00	\$928 57	\$154 76	\$100 69	\$97 50	\$32 60	\$309 52	\$158 44	\$154 72	\$232 14	\$98 54	\$2,231 28	.....	\$2,231 28
Alcona.....	15,000,000 00	6,190 48	1,081 75	670 63	660 00	216 67	2,063 48	1,018 27	1,081 39	1,547 62	456 90	14,875 19	\$14,801 54	26,076 73
Alegan.....	1,500,000 00	714 29	119 05	77 37	72 00	25 00	238 10	117 98	109 51	178 57	52 72	1,716 37	.....	1,716 37
Antrim.....	900,000 00	428 57	71 43	46 43	45 00	15 00	142 88	70 86	71 40	95 14	31 63	1,059 82	.....	1,029 82
Baraga.....	800,000 00	380 96	63 49	41 28	40 00	13 33	136 98	63 54	63 47	95 24	28 12	915 40	.....	915 40
Barry.....	10,000,000 00	4,761 90	793 65	515 87	500 00	166 66	1,587 30	781 75	793 37	1,190 49	351 46	11,442 45	.....	11,442 45
Bay.....	7,000,000 00	3,833 33	655 56	381 11	350 00	116 67	1,111 11	547 22	555 86	833 33	246 08	8,069 72	.....	8,069 72
Benzie.....	500,000 00	961 91	43 84	28 96	37 50	9 17	87 30	43 00	43 64	65 48	19 83	659 33	.....	659 33
Berrien.....	10,025,000 00	7,630 96	1,271 83	826 69	801 25	287 04	2,543 65	1,232 75	1,371 57	1,907 74	563 22	19,386 53	4,605 37	22,941 90
Branch.....	17,500,000 00	8,333 83	1,368 89	902 78	875 00	291 67	2,777 78	1,369 06	1,398 40	2,063 33	615 06	20,024 30	.....	20,024 30
Calhoun.....	24,000,000 00	11,428 57	1,904 76	1,288 10	1,200 00	400 00	3,808 52	1,876 19	1,964 10	2,357 14	843 51	27,461 80	703 06	28,165 86
Cass.....	15,000,000 00	7,142 86	1,190 48	773 81	750 00	250 00	2,360 95	1,172 62	1,190 06	1,785 71	527 20	17,163 69	.....	17,163 69
Charlevoix.....	450,000 00	214 29	38 71	23 21	22 50	7 50	71 43	35 13	35 70	53 57	15 82	514 91	.....	514 91
Cheboygan.....	1,800,000 00	571 43	95 24	61 89	60 00	20 00	190 48	98 81	95 21	142 86	42 14	1,373 10	.....	1,373 10
Chippewa.....	800,000 00	380 96	63 49	41 28	40 00	13 33	136 98	63 54	63 47	95 24	28 12	915 40	.....	915 40
Clare.....	1,000,000 00	478 19	79 36	51 59	50 00	16 67	166 78	78 17	79 84	119 05	35 15	1,144 25	.....	1,144 25
Clinton.....	9,500,000 00	4,623 81	753 97	490 08	475 00	158 33	1,507 94	742 66	753 70	1,130 95	333 89	10,870 83	.....	10,870 83
Crawford.....	800,000 00	390 96	63 49	41 28	40 00	13 33	136 98	63 54	63 47	95 24	28 12	915 40	.....	915 40
Delta.....	11,150,000 00	5,309 53	884 92	575 50	557 50	185 83	1,769 84	871 65	884 61	1,327 38	391 88	12,738 34	746 88	13,505 22
Eaton.....	300,000 00	142 86	23 81	15 46	15 00	5 00	47 62	23 45	23 80	35 71	10 54	343 27	.....	343 27
Emmet.....	10,530,000 00	8,023 82	1,337 30	869 50	843 50	280 83	2,674 60	1,317 24	1,336 65	2,005 95	692 22	19,280 54	616 24	19,896 78
Genesee.....	800,000 00	380 96	63 49	41 28	40 00	13 33	136 98	63 54	63 47	95 24	28 12	915 40	.....	915 40
Gladwin.....	1,500,000 00	714 29	119 05	77 37	72 00	25 00	238 10	117 98	109 51	178 57	52 72	1,716 37	.....	1,716 37
Grand Traverse.....	2,500,000 00	1,190 47	198 41	128 57	125 00	41 67	336 83	166 44	196 34	297 62	87 57	2,860 62	.....	2,860 62
Gratiot.....	20,025,000 00	9,535 71	1,596 28	1,033 04	1,001 25	333 75	3,178 57	1,563 45	1,568 73	2,368 83	703 81	23,918 59	.....	22,913 52
Hillsdale.....	1,000,000 00	623 81	87 31	56 75	55 00	18 33	180 96	85 99	87 57	130 95	38 66	1,258 67	.....	1,258 67
Houghton.....	2,500,000 00	1,190 47	198 41	128 57	125 00	41 67	336 83	166 44	196 34	297 62	87 57	2,860 62	6,790 73	8,681 35
Huron.....	13,000,000 00	6,190 48	1,031 75	670 63	650 00	216 67	2,063 48	1,018 27	1,031 39	1,547 62	456 90	14,875 19	11,241 15	26,116 34
Ingham.....	14,000,000 00	6,686 67	1,111 12	732 22	700 00	233 23	2,283 22	1,084 44	1,110 72	1,666 67	492 05	16,019 44	803 45	16,822 80
Ionia.....	1,000,000 00	478 19	79 36	51 59	50 00	16 67	166 78	78 17	79 84	119 05	35 15	1,144 25	.....	1,144 25
Iosco.....	1,800,000 00	761 90	126 98	83 64	80 00	26 67	233 97	126 06	126 94	100 48	56 23	1,830 79	.....	1,830 79
Isabella.....	100,000 00	47 63	7 94	5 16	5 00	1 67	15 87	7 82	7 93	11 90	3 51	114 42	.....	114 42
Jale Royal.....	100,000 00	47 63	7 94	5 16	5 00	1 67	15 87	7 82	7 93	11 90	3 51	114 42	.....	114 42

Jackson.....	26,250,000 00	12,500 00	2,083 33	1,354 17	1,312 50	437 50	4,166 67	2,092 08	2,082 60	3,125 00	923 20	30,036 44	5,302 97	35,339 41
Kalamazoo.....	23,000,000 00	10,902 88	1,825 40	1,186 51	1,150 00	383 35	3,650 79	1,798 02	1,324 76	2,738 09	908 37	26,317 65	---	26,317 65
Kalamazoo.....	1,500,000 00	714 29	119 95	77 37	75 00	25 00	238 10	117 26	119 01	178 57	82 72	1,716 37	---	1,716 37
Kalamazoo.....	31,000,000 00	14,716 29	2,460 32	1,600 21	1,550 00	316 67	4,920 63	2,123 22	2,450 46	3,600 46	1,080 54	35,471 61	17,226 01	52,767 87
Kalamazoo.....	300,000 00	380 95	63 40	41 28	40 00	13 33	135 98	62 54	63 47	95 34	38 12	915 40	---	915 40
Kalamazoo.....	1,000,000 00	476 19	70 35	51 50	40 00	16 67	138 73	78 17	79 34	119 05	35 15	1,144 25	---	1,144 25
Kalamazoo.....	6,320,000 00	2,976 19	495 03	322 42	312 50	104 17	903 06	488 59	495 86	744 06	219 67	7,151 54	---	7,151 54
Kalamazoo.....	600,000 00	255 71	47 62	30 85	30 00	10 00	86 24	46 91	47 60	71 43	21 09	686 55	---	686 55
Kalamazoo.....	97,000,000 00	12,837 11	2,142 86	1,392 86	1,350 00	450 00	4,935 71	2,143 11	2,143 11	3,214 33	948 95	30,884 63	1,851 27	32,745 90
Kalamazoo.....	14,000,000 00	6,666 67	1,111 12	723 22	700 00	233 33	2,222 22	1,084 44	1,110 72	1,666 67	492 05	16,019 44	3,719 12	19,738 56
Kalamazoo.....	3,500,000 00	3,880 95	63 49	41 28	40 00	13 33	136 98	69 54	69 54	95 34	38 12	915 40	---	915 40
Kalamazoo.....	14,050,000 00	6,690 48	1,115 05	724 70	702 50	234 17	2,230 16	1,098 35	1,114 69	1,672 62	493 81	16,070 65	---	16,324 88
Kalamazoo.....	2,000,000 00	993 30	168 73	103 17	100 00	33 33	317 46	156 35	168 67	238 10	70 29	2,988 40	---	2,988 40
Kalamazoo.....	100,000 00	47 62	7 94	5 16	5 00	1 67	15 87	7 82	7 82	11 00	3 51	114 42	---	114 42
Kalamazoo.....	4,000,000 00	1,902 39	317 46	206 32	200 00	66 67	684 92	312 70	317 35	476 19	140 60	4,576 99	---	4,576 99
Kalamazoo.....	2,000,000 00	993 30	168 73	103 17	100 00	33 33	317 46	156 35	168 67	238 10	70 29	2,988 40	---	2,988 40
Kalamazoo.....	2,500,000 00	1,190 47	198 41	128 97	125 00	41 67	396 83	195 44	198 84	297 62	87 87	2,980 62	---	2,980 62
Kalamazoo.....	1,500,000 00	714 29	119 05	77 37	75 00	25 00	238 10	117 26	119 01	178 57	82 72	1,716 37	---	1,716 37
Kalamazoo.....	1,000,000 00	488 10	81 83	53 88	51 23	17 08	168 70	80 13	81 32	122 85	38 02	1,172 85	---	1,172 85
Kalamazoo.....	1,023,000 00	4,523 81	753 97	490 08	475 00	153 33	1,507 94	743 66	753 70	1,130 95	333 89	10,870 33	---	47,319 27
Kalamazoo.....	4,500,000 00	2,142 86	357 14	232 14	225 00	75 00	714 29	331 70	337 02	535 71	158 16	5,149 11	---	5,149 11
Kalamazoo.....	1,000,000 00	1,904 76	317 46	206 32	200 00	66 67	684 92	312 70	317 35	476 19	140 60	4,576 99	9,306 45	13,883 44
Kalamazoo.....	2,900,000 00	1,047 62	174 60	113 49	110 00	36 67	349 23	171 08	174 54	261 90	77 32	2,517 84	---	2,517 84
Kalamazoo.....	26,250,000 00	12,500 00	2,083 33	1,354 17	1,312 50	437 50	4,166 67	2,092 08	2,082 60	3,125 00	923 20	30,036 44	249 19	30,285 63
Kalamazoo.....	2,500,000 00	1,190 47	198 41	128 97	125 00	41 67	396 83	195 44	198 84	297 62	87 87	2,980 62	---	2,980 62
Kalamazoo.....	800,000 00	380 95	63 49	41 28	40 00	13 33	136 98	69 54	69 54	95 34	38 12	915 40	---	915 40
Kalamazoo.....	700,000 00	333 83	55 85	36 11	35 00	11 67	111 11	54 72	55 54	83 33	24 60	800 97	---	800 97
Kalamazoo.....	2,000,000 00	993 30	168 73	103 17	100 00	33 33	317 46	156 35	168 67	238 10	70 29	2,988 40	---	2,988 40
Kalamazoo.....	600,000 00	309 52	51 60	33 53	32 50	10 88	103 17	50 81	51 57	77 38	22 85	743 76	---	743 76
Kalamazoo.....	7,500,000 00	3,571 43	595 23	393 90	375 00	135 00	1,190 48	586 31	595 03	892 85	263 60	8,581 84	36,445 94	45,027 78
Kalamazoo.....	700,000 00	333 83	55 85	36 11	35 00	11 67	111 11	54 72	55 54	83 33	24 60	800 97	---	800 97
Kalamazoo.....	700,000 00	333 83	55 85	36 11	35 00	11 67	111 11	54 72	55 54	83 33	24 60	800 97	---	800 97
Kalamazoo.....	16,000,000 00	7,619 08	1,396 84	925 40	890 00	296 67	2,330 63	1,090 79	1,104 76	1,604 76	523 34	18,307 62	3,469 43	4,847 61
Kalamazoo.....	3,000,000 00	1,452 38	242 05	157 34	152 50	50 83	484 14	238 45	241 98	363 06	107 20	3,469 95	---	3,469 95
Kalamazoo.....	800,000 00	380 95	63 49	41 28	40 00	13 33	136 98	69 54	69 54	95 34	38 12	915 40	---	915 40
Kalamazoo.....	9,250,000 00	4,404 76	734 15	477 18	462 50	154 17	1,468 25	723 12	734 15	1,101 19	325 10	10,584 27	26,837 86	37,432 13
Kalamazoo.....	2,500,000 00	3,926 57	654 77	425 60	412 50	137 60	1,200 52	644 94	654 53	962 14	289 96	11,940 03	21,493 23	31,432 23
Kalamazoo.....	18,000,000 00	8,563 53	1,450 28	929 89	901 25	300 42	2,861 11	1,409 10	1,450 28	2,145 62	633 52	20,625 03	908 18	21,533 21
Kalamazoo.....	4,000,000 00	1,904 76	317 46	206 32	200 00	66 67	684 92	312 70	317 35	476 19	140 60	4,576 99	---	4,576 99
Kalamazoo.....	11,000,000 00	5,268 10	873 02	567 46	550 00	183 33	1,746 03	869 92	879 71	1,309 62	386 61	12,686 70	1,423 52	14,010 22
Kalamazoo.....	30,000,000 00	14,266 71	2,380 95	1,547 62	1,500 00	500 00	4,761 91	2,345 24	2,380 12	3,571 43	1,064 39	34,357 37	10,439 32	34,357 37
Kalamazoo.....	97,250,000 00	46,309 62	7,718 25	5,016 88	4,862 50	1,690 88	15,438 62	7,692 49	7,715 65	11,577 98	3,418 98	111,277 90	10,439 32	121,717 22
Kalamazoo.....	1,000,000 00	476 19	79 35	51 50	50 00	16 67	138 73	78 17	79 34	119 05	35 15	1,144 25	---	1,144 25



Table No. 83.—Classified Summary (Transcripts Excepted) of Tables Nos. 85 to 160 inclusive.

COUNTRIES.	No. of Table.	DEBITS.				BALANCES JUNE 30, 1876.				CREDITS.			
		Balance July 1, 1875.	Cash.	Miscellaneous.	Interest.	Total.	Debit.	Credit.	Total.	Interest.	Cash.	Miscellaneous.	Balance July 1, 1875.
Alcona.....	85	\$14,710 47	\$15,893 30	\$10,372 03	\$1,190 02	\$27,455 35		\$17,210 34	\$44,665 69	\$2,417 14		\$18,598 13	\$23,722 43
Allegan.....	86		40 66	24,162 73	1,791 87	47,065 72	\$14,801 54		25,904 19	786 16		13,314 33	28,763 04
Alpena.....	87		18,313 80	30,700 78	1,867 18	37,881 71		17,412 03	55,283 77	2,865 08		23,545 05	14,181 45
Arctur.....	88		6,941 98	11,216 00	773 38	17,880 33		2,914 88	20,745 22	1,906 78		6,356 99	
Baraga.....	89	54 30		2,420 52	30 43	2,505 25		3,967 75	6,502 98	260 13		6,242 86	
Barry.....	90		23 62	10,739 69	390 77	11,084 08		555 25	11,639 33	324 60		3,077 98	683 78
Bay.....	91		40 00	89,040 46	2,732 88	91,813 34		31,915 12	123,728 46	6,036 49		74,889 86	42,772 89
Benzie.....	92		1,129 84	2,760 70	190 91	4,044 47		108 76	4,153 23	251 41		8,185 60	3,816 02
Berrien.....	93	500 91	156 98	22,401 45	767 45	23,936 77	4,005 37		19,481 40	565 39		8,185 60	107 26
Branch.....	94		37 57	13,457 03	389 97	13,884 57		709 13	14,593 70	413 99		1,831 63	
Calhoun.....	95	135 72		19,663 21	585 17	20,384 10	703 96		19,680 14	534 46		3,447 31	480 03
Cass.....	96		68 30	14,447 70	428 94	14,945 93		305 27	15,251 20	491 03		9,925 66	2,283 08
Charlevoix.....	97		1,730 25	1,087 00	126 51	2,944 43		2,489 46	5,433 89	276 65		2,804 16	11,085 08
Cheboygan.....	98		9,606 71	4,808 96	583 24	14,996 81		7,289 71	22,286 52	1,190 25		9,981 69	13,708 00
Chippewa.....	99		10,567 44	4,215 13	632 12	15,414 69		9,717 02	25,131 71	1,373 67		10,060 04	
Clare.....	100		9,202 63	13,881 38	1,034 12	24,179 13		9,413 67	33,593 80	1,985 98		12,085 13	19,641 89
Clinton.....	101	695 80	74 04	10,264 11	343 48	11,377 62		2,865 11	14,242 73	340 32		4,880 31	9,819 16
Delta.....	102		5,920 79	5,637 70	421 09	11,979 58		6,600 46	17,580 06	549 18		6,069 22	2,527 18
Eaton.....	103	1,740 44	120 14	12,048 11	482 37	14,380 96	746 88		15,044 08	373 31		8,206 20	
Emmet.....	104		1,827 02	1,240 09	133 62	3,190 73		2,064 37	5,255 10	277 84		2,450 06	
Genesee.....	105	7,775 26	86 48	24,449 18	1,235 14	33,546 06	616 24		32,929 82	926 23		14,803 69	
Gladwin.....	106	216 90		1,549 83	19 86	1,766 31		1,822 58	3,588 89	144 83		3,464 53	2,178 03
Grand Traverse.....	107		629 81	4,692 01	178 04	5,499 86		1,633 88	7,133 74	323 49		4,096 62	8,458 10
Gratiot.....	108		4,925 95	10,509 87	517 25	15,663 07		8,079 35	23,732 43	1,147 94		14,178 39	287 67
Hillsdale.....	109		258 96	17,313 53	525 57	18,086 06		161 81	18,247 87	573 19		898 27	
Houghton.....	110		3,502 88	23,511 62	923 82	32,937 52		3,776 88	36,714 40	1,636 16		30,928 91	4,749 33
Huron.....	111		22 71	17,546 31	946 29	18,115 31			18,264 08	850 63		8,503 05	3,340 70
Ingham.....	112	6,023 92	96 64	17,243 35	560 13	24,364 04			24,364 04	373 61		11,596 05	38 19
Ionia.....	113		47 11	15,401 81	428 63	16,877 45			16,877 45	400 70		4,624 64	34,081 50
Iosco.....	114		21,621 22	17,734 49	1,900 81	40,866 52		25,457 08	66,313 60	3,646 93		28,735 17	
Isabella.....	115		16,230 38	15,906 67	1,274 02	33,411 07		7,446 02	40,857 09	2,992 75		23,069 87	15,594 97
Iole Royal.....	116			5 81		5 81		14 74	20 55			19 73	
Jackson.....	117			32,160 31	1,033 71	33,194 02			33,194 02	815 10		17,682 79	1,051 88
Kalamazoo.....	118		40 00	22,647 23	1,680 80	24,368 03		840 98	25,209 01	698 89		50,530 00	3,575 87
Kalkaska.....	119		90,008 22	8,703 19	1,133 89	99,844 75		12,850 70	42,066 49	2,341 41		16,946 32	23,407 74
Kent.....	120	5,627 79	174 48	57,006 99	2,117 90	64,926 46	17,296 01		47,630 45	1,654 42		35,498 57	



Table No. 84.—Classified Summary of Transcripts (attached to Tables Nos. 85 to 160 inclusive) of Accounts with Counties from June 30, 1876, to dates of Settlement of Sales.

COUNTIES.	No. of Table.	Date of Settlement.	DEBITS.				BALANCES AT DATE OF SETTLEMENT.		CREDITS.			
			Balance July 1, 1876.	Bids to State in Oct., 1876.	Collected by Co. Treasurer.	To be Charged Back.	Cash Paid County Treasurer.	Total.	Debit.	Credit.	Total.	Miscellaneous.
Alcona.	85	Oct. 20.	.....	\$7,615 21	\$648 22	\$201 67	\$14,301 08	22,591 78	.....	.....	\$22,591 78	.....
Allegan.	86	Nov. 23.	.....	6,432 06	2,601 30	187 81	81 84	24,414 55	.....	.....	6,088 87	.....
Alpena.	87	Nov. 11.	.....	10,078 12	2,060 08	148 28	15,884 89	27,681 97	.....	.....	10,269 94	.....
Antrim.	88	Oct. 17.	.....	1,041 34	347 82	187 14	3,869 43	5,445 73	.....	.....	2,914 89	.....
Baraga.	89	Dec. ....	.....	3,971 96	1,251 31	40 61	.....	5,263 87	.....	.....	2,530 84	.....
Barry.	90	Nov. 16.	.....	593 43	767 24	13 30	56 40	1,452 43	.....	.....	897 18	.....
Bay.	91	Dec. ....	.....	34,719 18	17,309 02	1,930 02	60,971 37	60,971 37	.....	.....	29,056 25	.....
Benzie.	92	Nov. 13.	.....	681 90	56 05	.....	850 91	1,538 86	.....	.....	1,430 10	.....
Berrien.	93	Nov. 15.	.....	5,872 22	2,202 13	46 31	172 61	12,951 67	.....	.....	688 20	.....
Branch.	94	Oct. 23.	.....	73 57	234 03	77 37	378 21	734 08	.....	.....	44 95	.....
Calhoun.	95	Nov. 13.	.....	338 83	462 19	27 12	5 18	1,547 28	.....	.....	630 32	.....
Caas.	96	Nov. 9.	.....	136 06	294 80	.....	734 08	408 47	.....	.....	320 79	.....
Charlevoix.	97	Nov. 9.	.....	272 54	198 53	58 82	2,267 30	2,797 19	.....	.....	368 37	.....
Cheboygan.	98	Oct. 13.	.....	2,075 55	512 45	15 69	6,108 04	8,712 43	.....	.....	7,289 71	.....
Chippewa.	99	Oct. 21.	.....	2,394 74	245 70	.....	10,030 16	12,470 86	.....	.....	2,753 67	.....
Clare.	100	Oct. 20.	.....	4,908 22	242 25	7 24	7,749 98	12,907 69	.....	.....	3,494 02	.....
Clinton.	101	Nov. 14.	.....	615 70	1,084 40	8 35	1,616 08	3,168 53	.....	.....	303 42	.....
Delta.	102	Nov. 30.	.....	5,798 70	1,673 50	.....	2,944 92	10,417 12	.....	.....	3,816 64	.....
Eaton.	103	Nov. 15.	.....	301 00	573 42	1 79	74 82	1,884 04	.....	.....	630 78	.....
Emmet.	104	Oct. 31.	.....	1,199 25	40 51	76 56	1,373 59	2,689 91	.....	.....	635 51	.....
Genesee.	105	Nov. 14.	.....	4,298 45	2,837 09	853 19	78 62	8,629 49	.....	.....	693 04	.....
Grand Traverse.	107	Nov. 10.	.....	1,434 37	608 85	26 31	1,056 02	3,225 58	.....	.....	1,591 70	.....
Gratiot.	108	Nov. 15.	.....	1,387 96	4,390 12	44 12	4,390 12	9,070 70	.....	.....	961 31	.....
Hillsdale.	109	Oct. 20.	.....	1,009 23	198 42	.....	209 67	515 52	.....	.....	184 22	.....
Houghton.	110	Nov. 20.	.....	11,889 30	6,073 35	323 77	2,677 07	20,963 86	.....	.....	11,829 21	.....
Huron.	111	Nov. 10.	.....	3,295 72	424 09	95 68	16 40	9,413 31	.....	.....	8,547 94	.....
Ingham.	112	Nov. 14.	.....	4,325 58	480 13	30 51	30 92	16,113 39	.....	.....	3,765 71	.....
Ionia.	113	Nov. 11.	.....	179 97	698 76	43 92	246 54	1,971 64	.....	.....	1,482 40	.....
Iosco.	114	Nov. 17.	.....	17,868 74	772 91	102 35	18,178 11	37,019 01	.....	.....	11,564 93	.....
Isabella.	115	Nov. 17.	.....	5,339 72	915 97	96 01	6,100 31	12,652 01	.....	.....	5,203 39	.....
Jackson.	117	Nov. 11.	.....	4,343 47	2,129 42	17 29	53 80	8,473 02	.....	.....	4,530 87	.....
Kalamazoo.	118	Oct. 5.	.....	1,473 99	543 57	34 80	40 00	1,960 30	.....	.....	419 22	.....
Kalamazoo.	119	Oct. 24.	.....	2,637 93	570 19	14 12	12,806 61	16,028 85	.....	.....	12,806 70	.....
Kalamazoo.	120	Nov. 16.	.....	15,640 81	7,064 35	746 11	196 29	40,763 47	.....	.....	13,191 67	.....
Kalamazoo.	121	Nov. 16.	.....	3,372 68	637 11	71 97	7,797 03	14,492 13	.....	.....	3,471 25	.....
Kalamazoo.	122	Oct. 9.	.....	4,021 58	97 35	14 50	14,213 27	18,946 42	.....	.....	4,446 35	.....
Kalamazoo.	123	Oct. 9.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....



Table No. 85.—Alcona County in Account with the State of Michigan.

		Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1875.									
July 2.	To Cash paid County Treas.	11	28	\$348 05	\$5,000 00				
Sept. 23.	Error in Taxes, etc., charged back, June 30, 1875.	12	--	07	1 00				
Oct. 16.	Cash paid County Treas.	5	14	538 01	10,893 30				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875.	11	--	4 95	77 23				
	Red'n's " " Sept., " }	9	--	17 42	324 09				
	Bids to State in October, 1875.	7	--	219 75	5,381 44				
1876.									
Feb. 1.	State Tax of 1875.	5	--	50 68	1,737 44				
M'ch 31.	Red'n's rec'd Co. Tr., Dec., 1875.	6	--	4 48	127 62				
	" " " Jan., 1876.	5	--	22	7 81				
	" " " Feb., "	4	--	45	19 47				
June 30.	Taxes, etc., " " M'ch, "	3	--	06	3 52				
	" " " Apr., "	2	--	17	14 25				
	" " " May, "	1	--	5 73	982 17				
	" " " June, "	--	--	--	190 55				
	" charged back.	--	--	--	1,567 77				
	Interest on above.	--	--	--	1,190 02				
1875.									
July 1.	By Balance from old account.					12	--	\$1,690 57	\$23,732 43
Oct. 15.	Error in charge for Taxes, etc., rec'd by Co. Treas. in Feb., 1875, \$219 32, and Int. to June 30, 1875, \$5 12.					12	--	15 71	224 44
1876.									
June 30.	Returns—Taxes of 1875.					5	--	50 68	18,301 68
	Interest on above.							690 18	2,417 14
	To Balance to new account.				17,210 34				
	Totals.				\$44,665 69				\$44,665 69

Transcript of Co. Acc't, Oct. 20, 1876,—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.					Dr.	Cr.
Balance July 1, 1876.						\$17,210 34
Sept. 30.	Amount charged as "Bids to State in Oct., 1875"					5,381 44
Taxes paid to County Treasurer in July, as per Duplicates.				\$70 20		
" " " since July, as per Sales Book.				578 02	\$648 22	
Bids to State in October, 1876.					7,615 21	
To be charged County from Sales Book.					25 67	
Cash paid County Treasurer this day.					14,301 68	
Totals.					\$22,591 78	\$22,591 78.
L. B. p. 231.						

**Table No. 86.—Allegan County in Account with the State of Michigan.**

		Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1875.	To Balance from old account.....	12	--	\$1,029 73	\$14,710 47				
July 1.	Paid at Institution for Educating								
30.	the Deaf and Dumb and the Blind.	11	--	2 61	40 66				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	18 73	232 86				
	Red'n's " " " "				9 03				
	Taxes, etc., " " Aug., "				229 89				
	Red'n's " " " "	10	--	15 14	29 59				
	Taxes, etc., " " Sept., "				500 30				
	Red'n's " " " "	9	--	53 80	524 40				
	Taxes, etc., " " Oct., "				677 70				
	Red'n's " " " "	8	--	41 69	215 82				
	Bids to State in October, 1875.....	7	--	268 06	6,564 87				
1876.	State Tax of 1875.....	5	--	316 60	10,864 87				
Feb. 1.	Red'n's rec'd Co. Tr., Nov., 1875-	7	--	37	9 02				
M'ch 31.	" " " Dec., "	6	--	5 18	147 90				
	" " " Jan., 1876-	5	--	3 89	133 91				
	Taxes, etc., " " Feb., "				1 52				
	Red'n's " " " "	4	--	2 18	92 09				
June 30.	Taxes, etc., " " M'ch, "				884 48				
	Red'n's " " " "	3	--	17 35	96 67				
	Taxes, etc., " " April, "				1,121 80				
	Red'n's " " " "	2	--	14 04	81 64				
	Taxes, etc., " " May, "				417 01				
	Red'n's " " " "	1	--	2 50	11 70				
	Taxes, etc., " " June, "				766 42				
	Red'n's " " " "				114 05				
	Taxes, etc., charged back.....				386 19				
	Interest on above.....				1,701 87				
1875.	By Cash of County Treas.—General Account..					9	10	\$34 44	\$1,000 00
Sept. 20.	" " " " " "					7	12	2 25	52 34
Nov. 18.	" " " " " "					7	--	5 81	142 67
30.	" " " " " "					6	1	35 19	1,000 00
Dec. 29.	" " " " " "								
1876.	" " " " " "								
Feb. 7.	" " " " " "					4	23	167 51	6,024 46
M'ch 21.	" " " " " "					3	9	49 02	2,546 29
Apr. 22.	" " " " " "					2	8	1 15	87 94
May 1.	Taxes at Land Office and Int. to June 30, '76								56 84
June 7.	Cash of County Treas.—General Account..						23	4 47	1,000 00
30.	Am't charged Co. under Sec. 124, Tax Law,— because also charged under Secs. 108 and 109,—and Interest to date.....								9 14
	Returns—Taxes of 1875.....					5	--	{ 316 60 99 72 }	13,248 25
	Interest on above.....								736 16
	Balance to new account.....								14,801 54
	Totals .....				\$40,705 73				\$40,705 73

*Transcript of Co. Acc't, Nov. 23, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.*

Aug. 21.	Balance July 1, 1876		\$14,801 54	
July 23.	To Cash paid at Institution for the Deaf and Dumb and the Blind		81 84	
Sept. 30.	By Cash of County Treasurer (as of Dec. 12, 1875)—General Account			\$124 00-
	Amount charged as "Bids to State in Oct., 1875"			6,564 87
	Taxes paid to County Treasurer in July, as per Duplicates	\$224 94		
	Red'ns " " " since July, as per Sales Book	1,050 05		
	" " " " 1st, as per Duplicates	1,606 31		
	Bids to State in October, 1876		2,891 80	
	To be charged County from Sales Book		6,453 06	
	" " " State Tax Land List	\$150 01		
		87 80	187 81	
	Balance due State remaining unpaid			17,715 68
	Totals		\$24,414 55	\$24,414 55-
	L. B. n. 297.			

**Table No. 87.—Alpena County in Account with the State of Michigan.**

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
Nov. 5.	To Cash paid County Treas.	7	25	\$631 20	\$13,813 80				
6.	" " " "	7	24	91 00	2,000 00				
30.	Taxes, etc., rec'd Co. Tr., July, 1875			3 45	39 30				
	Red'n's " " " "	11	--		14 38				
	Taxes, etc., " " Aug., " "			10 66	141 41				
	Red'n's " " " "	10	--		41 31				
	Taxes, etc., " " Sept., " "			85 88	762 37				
	Red'n's " " " "				873 43				
	" " " " Oct., " "	8	--	3 73	80 12				
	Bids to State in October, 1875	7	--	419 36	10,289 94				
1876.									
Jan. 19.	Error in credit of Returns—Taxes of 1874, \$3 27, and Int. to June 30, 1875, \$0 10	12	--	23	3 37				
Feb. 1.	State Tax of 1875	6	--	21 96	752 89				
M'ch 31.	Red'n's rec'd Co. Tr., Nov., 1875	7	--	1 64	40 27				
	" " " " Dec., " "	6	--	1 17	53 32				
	" " " " Jan., 1876	5	--	98	35 33				
June 30.	Taxes, etc., " " M'ch, " "	3	--	85 08	4,703 62				
	Red'n's " " " "				132 25				
	Taxes, etc., " " Apr., " "	2	--	2 96	253 58				
	" " " " May, " "	1	--	7 28	1,249 47				
	" " " " June, " "				412 64				
	" " " " charged back				803 76				
	Interest on above				1,367 18				
1875.									
July 1.	By Balance from old account	12	--		\$2,013 45				\$28,703 64
1876.									
June 30.	Returns—Taxes of 1875	5	--		21 96				23,545 06
	Interest on above				949 67				2,985 08
	To Balance to new account				17,412 03				
	Totals				\$55,293 77				\$55,293 77

*Transcript of Co. Acc't, Nov. 11, 1870,—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.*

Transcript of Co. Acc't, Nov. 11, 1870,—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.				Dr.	Cr.
Balance July 1, 1870.....					\$17,412 03
Aug. 21.	To Cash paid at Institution for the Deaf and Dumb and the Blind.....			\$12 89	
Sept. 30.	Amount charged as "Bids to State in Oct., 1875".....				10,299 94
Taxes paid to County Treasurer in July, as per Duplicates.....				\$68 43	
Red'n's   "      "                "            since July, as per Sales Book.....				1,376 35	
				645 90	
Bids to State in October, 1876.....				2,000 68	
				10,078 12	
To be charged County from Sales Book.....				\$143 77	
"                                "            State Tax Land List.....				4 51	
Cash paid County Treasurer this day.....				148 28	
				15,352 00	
Totals.....				\$27,681 97	\$27,681 97
L. B. p. 262.					

Table No. 88.—Antrim County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
July 12.	To Paid at Michigan Asylum for Insane	11	18	\$23 94	\$353 82				
July 30.	Paid at Institution for Educating the Deaf and Dumb and the Blind.	11	--	1 55	24 25				
Oct. 19.	Cash paid County Treas.	8	11	266 67	5,463 91				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875.	11	--	3 28	51 11				
	Red'ns " " Aug., " }	10	--	305 67	5,230 05				
	Taxes, etc., " " Sept., " }	9	--	4 75	57 97				
	Taxes, etc., " " Oct., " }	8	--	6 87	147 16				
Dec. 16.	Bids to State in October, 1875.	7	--	103 35	2,530 84				
	Error in credit of Returns—Taxes of 1866, \$3 74, and Int. to June 30, 1875, \$2 87.	12	--	46	6 61				
	Error in credit of Returns—Taxes of 1868, \$2 02, and Int. to June 30, 1875, \$1 10.	12	--	22	3 12				
1876.									
Feb. 1.	State Tax of 1875.	5	--	19 54	670 16				
M'ch 31.	Red'ns rec'd Co. Tr., Jan., 1876.	5	--	1 00	33 98				
	Taxes, etc., " " Feb., " }	4	--	3 95	150 21				
	Red'ns " " " " }	3	--	29 40	16 23				
June 30.	Taxes, etc., " " M'ch, " }	2	--	2 08	178 08				
	Taxes, etc., " " Apr., " }	1	--	62	56 99				
	Red'ns " " May, " }				49 63				
	Taxes, etc., " " June, " }				54 26				
	Red'ns " " " " }				39 74				
	Taxes, etc., charged back.				213 45				
	Interest on above.				773 35				
1875.									
July 1.	By Balance from old account.	12	--	\$992 70	\$14,181 45				
Dec. 16.	Error in credit of Returns—Taxes of 1864, \$0.10, and Int. to June 30, 1875, \$0.10.	12	--	01	20				
	Error in credit of Returns—Taxes of 1865, \$5.00, and Int. to June 30, 1875, \$4.46.	12	--	66	9 46				
1876.									
May 1.	Taxes at Land Office and Int. to June 30, '76.				24 19				
June 30.	Returns—Taxes of 1875.	5	--	19 54	5,323 14				
	Interest on above.			193 87	1,206 78				
	To Balance to new account.			2,914 89					
	Totals			\$20,745 22	\$20,745 22				

Transcript of Co. Acc't, Oct. 17, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.  
(As Amended.)

	Dr.	Cr.
Balance July 1, 1876.		\$2,914 89
Aug. 21. To Cash paid at Institution for the Deaf and Dumb and the Blind.	\$1 74	
Sept. 30. Amount charged as "Bids to State in Oct., 1875"		2,530 84
Taxes paid to County Treasurer in July, as per Duplicates.	\$25 72	
Red'ns " " " since July, as per Sales Book.	119 65	
Red'ns " " " 1st, as per Duplicates.	202 45	
Bids to State in October, 1875.		1,041 34
To be charged County from State Tax Land List.		187 14
Cash paid County Treasurer this day.		3,867 69
Totals.	\$5,445 73	\$5,445 73
L. B. p. 246.		



**Table No. 89.—Baraga County in Account with the State of Michigan.**

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875. July 1.	To Balance from old account.....	12	--	\$3 80	\$54 30				
1876. M'ch 31.	Taxes, etc., rec'd Co. Tr., Feb., 1876..	4	--	6 53	279 93				
June 30.	" " " M'ch, " ..	3	--	18 36	1,049 10				
	" " " Apr., " ..	2	--	1 62	138 52				
	" " " May, " ..	1	--	12	20 73				
	" " " June, " ..	--	--	--	140 39				
	" charged back ..	--	--	--	791 85				
	Interest on above.....	--	--	--	30 43				
1876. June 30.	By Returns—Taxes of 1875.....					5	--	\$260 12	\$6,242 86
	Interest on above.....								280 12
	To Balance to new account.....				3,997 73				
	Totals.....				\$6,502 98				\$6,502 98

*Transcript of Co. Acc't, Dec., 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.*

	Dr.	Cr.
Balance July 1, 1876.....		\$3,997 73
Taxes paid to County Treasurer in July, as per Duplicates.....	\$32 05	
" " " since July, as per Sales Book.....	1,219 25	
Bids to State in October, 1876.....		\$1,251 30
To be charged County from Sales Book.....	\$26 05	3,971 96
" " " State Tax Land List.....	14 56	
Balance due State remaining unpaid.....		40 61
		1,286 14
Totals.....	\$5,263 87	\$5,263 87
L. B. p. —.		

Table No. 90.—Barry County in Account with the State of Michigan.

		Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1875.									
July 30.	To Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	--	\$1 51	\$23 62				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	1 91	21 15				
	Red'ns " " " "				8 68				
	Taxes, etc., " " Aug., "	10	--	6 19	99 93				
	Red'ns " " " "				6 25				
	Taxes, etc., " " Sept., "	9	--	23 52	361 03				
	Red'ns " " " "				87 01				
	" " " Oct., "	8	--	97	20 88				
	Bids to State in October, 1875	7	--	36 64	897 18				
1876.									
Feb. 1.	State Tax of 1875	5	--	228 04	7,818 49				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875	7	--	1 21	29 68				
	" " " Dec., "	6	--	4 38	124 60				
	" " " Jan., 1876	5	--	1 25	42 77				
	Taxes, etc., " " Feb., "	4	--	2 45	94 04				
	Red'ns " " " "				11 09				
June 30.	Taxes, etc., " " M'ch, "	3	--	9 06	383 65				
	Red'ns " " " "				133 25				
	Taxes, etc., " " Apr., "	2	--	2 85	243 56				
	Red'ns " " May, "	1	--	81	133 19				
	Red'ns " " June, "				6 42				
	Taxes, etc., " " "				147 53				
	Red'ns " " "				29 06				
	Taxes, etc., charged back				40 25				
	Interest on above				320 77				
1875.									
July 1.	By Balance from old account					12	--	\$46 47	\$663 78
Nov. 13.	Cash of County Treas.—Taxes, etc.					7	17	38 02	861 67
1876.									
M'ch 4.	" " " State Tax of 1875					8	26	151 40	6,712 00
May 1.	Taxes at Land Office and Int. to June 30, '76							35 80	35 80
June 30.	Returns—Taxes of 1875					5	--	88 71	3,041 48
	Interest on above								324 80
	To Balance to new account				555 25				
	Totals				\$11,639 83				\$11,639 83

Transcript of Co. Acc't, Nov. 16, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876		\$555 25
Aug. 21. To Cash paid at Institution for the Deaf and Dumb and the Blind	\$15 82	
Sept. 30. Amount charged as "Bids to State in Oct., 1875"		897 18
Taxes paid to County Treasurer in July, as per Duplicates	\$45 00	
" " " since July, as per Sales Book	385 75	
Red'ns " " " 1st, as per Duplicates	366 49	787 24
Bids to State in October, 1876		505 43
To be charged County from Sales Book	\$6 99	
" " " State Tax Land List	6 37	13 36
Cash paid County Treasurer this day		40 58
Totals	\$1,452 43	\$1,452 48
L. B. p. 279.		

Table No. 91.—Bay County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
July 30.	To Paid at Institution for Educating the Deaf and Dumb and the Blind.....	11	--	\$2 57	\$40 00				
Sept. 28.	Error in Credit of Returns—Taxes of 1874, \$5 91, and Int. to June 30, 1875, \$0 25.....	12	--	43	6 16				
Nov. 23.	Error in charge for Taxes, etc., rec'd Co. Tr., Feb., 1875, \$0 88, and Int. to June 30, 1875, \$0 02.....	12	--	06	90				
30.	Taxes, etc., rec'd Co. Tr., July, 1875 {	11	--	50 72	890 35				
	Red'ns " " " " " " " " {				50 30				
	Taxes, etc., " " " " " " " " {	10	--	41 49	660 92				
	Red'ns " " " " " " " " {				50 44				
	Taxes, etc., " " " " " " " " {	9	--	770 47	13,543 44				
	Red'ns " " " " " " " " {				1,132 14				
	Bids to State in October, 1875.....	7	--	1,186 47	29,066 25				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	177 38	6,081 06				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875.....	7	--	19 83	485 88				
	" " " " " " " " Dec., ".....	6	--	91 11	2,603 03				
	" " " " " " " " Jan., 1876.....	5	--	3 87	132 31				
	Taxes, etc., " " " " " " " " Feb., ".....	4	--	259 09	10,406 86				
	Red'ns, " " " " " " " " " " {				698 71				
June 30.	Taxes, etc., " " " " " " " " M'ch., ".....	3	--	35 75	1,343 72				
	Red'ns " " " " " " " " " " {				669 59				
	Taxes, etc., " " " " " " " " April, ".....	2	--	11 86	827 06				
	Red'ns " " " " " " " " " " {				188 75				
	Taxes, etc., " " " " " " " " May, ".....	1	--	72 80	11,972 48				
	Red'ns " " " " " " " " " " {				508 17				
	Taxes, etc., " " " " " " " " June, ".....				5,171 60				
	Red'ns " " " " " " " " " " {				631 44				
	Taxes, etc., charged back.....				1,910 01				
	Interest on above.....				2,732 88				
1875.									
July 1.	By Balance from old account.....	12	--		\$2,995 47				\$42,792 39
1876.									
May 1.	Taxes at Land Office and Int. to June 30, '76								84 83
June 30.	Am't charged Co. under Sec. 124, Tax Law, because also charged under Secs. 108 and 109,—and Interest to date.....								5 96
	Returns Taxes of 1875.....	5	--		177 38				74,908 79
	Interest on above.....				2,863 66				6,036 49
	To Balance to new account.....				31,915 12				
	Totals.....				\$123,728 46				\$123,728 46
Transcript of Co. Acc't, Dec., 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.					Dr.	Cr.			
Balance July 1, 1876.....									\$31,915 12
Aug. 21.	To Cash paid at Institution for the Deaf and Dumb and the Blind.....				\$23 40				29,066 95
Sept. 30.	Amount charged as "Bids to State in Oct., 1875".....								
	Taxes paid to County Treasurer in July, as per Duplicates.....				\$1,094 24				
	Red'ns " " " " " " " " since July, as per Sales Book.....				12,791 29				
	" " " " " " " " 1st, as per Duplicates.....				8,514 40				
	Bids to State in October, 1876.....					17,399 93			
	To be charged County from Sales Book.....				\$397 13				84,719 18
	" " " " " " " " State Tax Land List.....				1,633 79				
	Cash paid County Treasurer this day.....					1,930 92			
						6,888 94			
	Totals.....					\$60,971 37			\$60,971 37
L. B. p.									

Table No. 92.—Benzie County in Account with the State of Michigan.

		Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1875.									
Nov. 2.	To Cash paid County Treas.	7	28	\$51 94	\$1,123 86				
30.	Taxes, etc., rec'd Co. Tr., July, 1875.	11	--	3 58	55 69				
	" " " Aug., "	10	--	6 93	118 94				
	" " " Sept., "	9	--	21 42	314 84				
	Red'ns				93 18				
	Bids to State in October, 1875	7	--	58 39	1,430 10				
1876.									
Feb. 1.	State Tax of 1875	5	--	10 62	364 03				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875.	7	--	71	17 34				
	" " " Dec., "	6	--	3 62	103 27				
	" " " Jan., 1876.	5	--	61	21 02				
	" " " Feb., "	4	--	1 86	79 94				
June 30.	" " " M'ch, "	3	--	1 03	58 67				
	" " " Apr., "	2	--	20	16 96				
	" " " June, "				38 50				
	Taxes, etc., charged back				48 28				
	Interest on above				160 91				
1875.									
July 1.	By Balance from old account					12	--	\$232 13	\$3,316 02
1876.									
May 1.	Taxes at Land Office and Int. to June 30, '76.							13 68	
June 30.	Returns—Taxes of 1875					5	--	10 62	572 12
	Interest on above							8 67	251 41
	To Balance to new account				108 76				
	Totals				\$4,153 23				\$4,153 23

Transcript of Co. Acc't, Nov. 13, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.					Dr.	Cr.
Balance July 1, 1876						\$108 76
Sept. 30.   Amount charged as "Bids to State in Oct., 1875"						1,430 10
Red'ns paid to County Treasurer since July 1st, as per Duplicates					\$56 06	
Bids to State in October, 1876					861 90	
Cash paid County Treasurer this day					820 91	
Totals					\$1,538 86	\$1,538 86
L. B. p. 235.						

**Table No. 93.—Berrien County in Account with the State of Michigan.**

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
July 1.	To Balance from old account.....	12	--	\$35 06	\$500 91				
30.	Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	--	10 08	156 96				
Sept. 28.	Error in Taxes, etc., charged back June 30, 1875.....	12	--	21	3 00				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	13 27	201 57				
	Red'n's " " " " " "	11	--		5 26				
	Taxes, etc., " " Aug., " "	10	--	18 99	257 73				
	Red'n's " " " " " "	10	--		67 66				
	Taxes, etc., " " Sept., " "	9	--	31 71	380 22				
	Red'n's " " " " " "	9	--		223 72				
	Taxes, etc., " " Oct., " "	8	--	25 45	545 53				
	Bids to State in October, 1875.....	7	--	220 06	5,404 10				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	396 48	13,593 41				
M'ch 31.	Red'n's rec'd Co. Tr., Dec., 1875	5	--	32	9 05				
	" " " " Jan., 1876	5	--	4 21	143 98				
	" " " " Feb., " "	4	--	1 10	47 58				
June 30.	Taxes, etc., " " " " M'ch, " "	3	--	1 29	22 37				
	Red'n's " " " " " "	3	--		51 31				
	Taxes, etc., " " Apr., " "	2	--	5 00	339 49				
	Red'n's " " " " " "	2	--		89 16				
	Taxes, etc., " " May, " "	1	--	3 62	345 83				
	Red'n's " " " " " "	1	--		274 92				
	Taxes, etc., " " June, " "	--	--		235 30				
	Red'n's " " " " " "	--	--		83 43				
	Taxes, etc., charged back.....	--	--		176 83				
	Interest on above.....	--	--		767 45				
1875.									
Oct. 11.	By Cash of County Treas.—General Account.....					8	19	\$34 41	\$688 32
Nov. 9.	" " " " " " " "					7	21	30 71	683 87
Dec. 7.	" " " " " " " "					6	23	23 68	600 00
1876.									
Feb. 5.	" " " " " " State Tax of 1875.....					4	25	107 14	3,800 00
10.	" " " " " " " "					4	20	131 57	4,833 22
June 30.	Returns—Taxes of 1875.....					5	--	237 88	8,155 60
	Interest on above.....					--	--		536 39
	Balance to new account.....					--	--		4,605 37
	Totals.....				\$23,926 77				\$23,926 77

Transcript of Co. Acc't, Nov. 16, 1876.—Sec. 1072, C. L. 1071.—Sec. 106, Tax Law.			Dr.	Cr.
Balance July 1, 1876.....			\$4,805 37	
Aug. 21.	To Cash paid at Institution for the Deaf and Dumb, and the Blind.....		172 64	
Sept. 30.	Amount charged as "Bids to State in Oct., 1875,".....			\$5,404 10
Taxes paid to County Treasurer in July, as per Duplicates.....			\$138 49	
	" " " " since July, as per Sales Book.....	1,639 36		
Red'ns	" " " " " 1st, as per Duplicates.....	474 28	2,252 13	
Bids to State in October, 1876.....			5,875 22	
To be charged County from Sales Book.....			\$19 70	
	" " State Tax Land List.....	26 61	46 31	
Cash received of County Treasurer this day—Taxes, etc.....				688 20
Balance due State remaining unpaid.....				6,849 37
<b>Totals.....</b>			<b>\$12,951 67</b>	<b>\$12,951 67</b>

L. B. p. 278.

Table No. 94.—Branch County in Account with the State of Michigan.

		Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1875.									
July 30.	To Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	--	\$2 41	\$37 57				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	1 50	2 38				
	Red'ns " " " " " "				21 17				
	Taxes, etc., " " Aug., " "	10	--	1 68	28 65				
	Red'ns " " " " " " Sept., " "	9	--	4 52	51 52				
	Taxes, etc., " " " " " " Oct., " "	8	--	3 63	50 88				
	Red'ns " " " " " " " "	7	--	1 83	44 95				
1876.									
Feb. 1.	State Tax of 1875	5	--	367 28	12,592 31				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875	7	--	80	19 53				
	" " " " " " Dec., " "	6	--	11	3 10				
	" " " " " " Feb., 1876	4	--	28	12 23				
June 30.	Taxes, etc., " " " " " " M'ch, " "	3	--	4 68	252 93				
	Red'ns " " " " " " " "				14 52				
	Taxes, etc., " " " " " " Apr., " "	2	--	47	40 08				
	" " " " " " May, " "	1	--	78	133 65				
	" " " " " " June, " "				41 53				
	" " " " " " charged back				86 37				
	Interest on above				389 97				
1875.									
July 1.	By Balance from old account	12	--		\$11 70				\$167 26
Oct. 27.	Cash of County Treas.—General Account	8	--		7 61				160 80
1876.									
Feb. 2.	" " " " " " State Tax of 1875	4	--		230 23				8,000 00
8.	" " " " " " " " " "	4	--		110 44				4,000 00
June 30.	Returns—Taxes of 1875	5	--		54 61				1,851 65
	Interest on above								413 99
	To Balance to new account				709 13				
	Totals				\$14,593 70				\$14,593 70
Transcript of Co. Acc't, Oct. 23, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.									
						Dr.		Cr.	
	Balance, July 1, 1876								\$709 13
Aug. 21.	To Cash paid at Institution for the Deaf and Dumb, and the Blind				\$52 61				
Sept. 30.	Amount charged as "Bids to State in Oct., 1875"								44 95
	Taxes paid to County Treasurer in July, as per Duplicates				\$26 02				
	" " " " " " since July, as per Sales Book				184 42				
	Red'ns " " " " " " 1st, as per Duplicates				14 49				
	Bids to State in October, 1876								73 57
	To be Charged County from Sales Book								77 37
	Cash paid County Treasurer this day								325 60
	Totals					\$754 08			\$754 08
	L. B. p. 235.								

Table No. 95.—Calhoun County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.	To Balance from old account.....	12	--	\$9 50	\$135 72				
July 1.	Taxes, etc., rec'd Co. Tr., July, 1875.	11	--	2 11	32 80				
Nov. 30.	" " " " Aug., " }	10	--	2 84	48 73				
	Red'ns " " " Sept., " }	9	--	21 66	337 43				
	Taxes, etc., " " " Oct., " }	8	--	2 45	74 96				
	Bids to State in October, 1875.....	7	--	25 33	52 67				
1876.	State Tax of 1875.....	5	--	506 76	620 32				
Feb. 1.	Red'ns rec'd Co. Tr., Dec., 1875.	6	--	2 53	17,374 42				
M'ch 31.	" " " " Jan., 1876.	5	--	46	72 27				
	Taxes, etc., " " " Feb., " }	4	--	3 34	15 88				
	Red'ns " " " " " }	3	--	4 83	135 22				
June 30.	Taxes, etc., " " " M'ch, " }	3	--	4 83	8 33				
	Red'ns " " " Apr., " }	2	--	3 40	275 72				
	Taxes, etc., " " " May, " }	1	--	96	190 78				
	Red'ns " " " June, " }	--	--	--	15 37				
	Taxes, etc., " " " "	--	--	--	165 79				
	Red'ns " " " "	--	--	--	94 65				
	Taxes, etc., charged back.....	--	--	--	14 99				
	Interest on above.....	--	--	--	132 88				
		--	--	--	585 17				
1875.	By Cash of County Treas.—Taxes, etc.....					11	28	\$38 41	\$551 97
July 2.	" " " " " " " "					10	25	2 07	32 61
Aug. 5.	" " " " " " " "					9	21	2 75	48 73
Sept. 9.	" " " " " " " "					8	24	23 87	465 06
Oct. 6.	" " " " " " " "								
1876.	" " " " " State Tax of 1875.....					5	4	149 72	5,000 00
Jan. 26.	" " " " " " " "					4	21	219 34	8,000 00
Feb. 9.	" " " " " General Account.....					2	15	7 29	500 00
Apr. 15.	Taxes at Land Office and Int. to June 30, '76					1	12	4 09	508 31
May 1.	Cash of County Treas.—General Account.....						9	1 05	600 00
June 21.	Returns—Taxes of 1875.....					5	--	85 87	2,944 00
30.	Interest on above.....								534 45
	Balance to new account.....								708 96
	Totals.....				\$20,384 10				\$20,384 10

Transcript of Co. Acc't, Nov. 13, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....	\$703 96	
Aug. 21. To Cash paid at Institution for the Deaf and Dumb, and the Blind....	5 18	
Oct. 10. By Cash of County Treasurer—General Account.....		\$435 14
Sept. 30. Amount charged as "Bids to State in Oct., 1875".....		620 32
Taxes paid to County Treasurer in July, as per Duplicates.....	\$69 57	
" " " " since July, as per Sales Book.....	287 99	
Red'ns " " " " 1st, as per Duplicates.....	94 63	
Bids to State in October, 1876.....	452 19	
To be charged County from Sales Book.....	358 83	
Balance due State remaining unpaid.....	27 12	
Totals.....	\$1,547 28	\$1,547 28
L. B. p. 206.		

Table No. 96.—Cass County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
July 30.	To Paid at Institution for Educating the								
	Deaf and Dumb, and the Blind	11	--	\$4 44	\$89 20				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	3 92	41 09				
	Red'ns " " " "				19 90				
	Taxes, etc., " " Aug., " "	10	--	20	3 38				
	Red'ns " " " Sept., " "	9	--	6 36	106 19				
	Taxes, etc., " " Oct., " "	8	--	3 88	14 92				
	Red'ns " " " "				50 96				
	Bids to State in October, 1875	7	--	6 86	21 56				
1876.									
Feb. 1.	State Tax of 1875	5	--	396 48	13,593 42				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875	7	--	1 96	48 08				
	" " " Dec., " "	6	--	23	6 61				
	" " " Jan., 1876	5	--	1 29	44 00				
	Taxes, etc., " " Feb., " "	4	--		3 60				
	Red'ns " " " "				7 40				
June 30.	Taxes, etc., " " M'ch, " "	3	--	2 89	115 29				
	Red'ns " " " "				49 89				
	Taxes, etc., " " Apr., " "	2	--	42	36 21				
	" " " May, " "	1	--	26	43 90				
	" " " June, " "				5 00				
	" charged back				68 39				
	Interest on above				428 94				
1875.									
July 1.	By Balance from old account					12	--	\$33 60	\$480 03
3.	Cash of County Treas.—Taxes, etc.					11	27	3 72	53 74
Aug. 14.	" " " " " "					10	16	3 75	60 99
Sept. 6.	" " " " " "					9	24	19	3 38
Oct. 4.	" " " " " "					8	26	7 00	135 20
Nov. 2.	" " " " " "					7	28	3 35	72 56
Dec. 2.	" " " " " "					6	28	1 94	48 08
1876.									
Jan. 3.	" " " " " General Account					5	27	103 25	3,000 00
7.	" " " " " State Tax of 1875					5	22	269 11	8,000 00
8.	" " " " " Taxes, etc.					5	22	23	6 61
Feb. 3.	" " " " " " "					4	27	1 25	44 10
March 4.	" " " " " " "					3	26	26	11 00
16.	" " " " " State Tax of 1875					3	14	33 84	1,673 51
Apr. 8.	" " " " " Taxes, etc.					2	27	2 81	165 15
May 1.	Taxes at Land Office and Int. to June 30, '76								30 26
3.	Cash of County Treas.—Taxes, etc.					1	27	41	36 21
June 6.	" " " " " " "						24	20	43 90
30.	Returns—Taxes of 1875					5	--	26 12	885 40
	Interest on above								491 03
	To Balance to new account				306 27				
	Totals				\$15,251 20				\$15,251 20

Transcript of Co. Acc't, Nov. 9, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

		Dr.	Cr.
Balance July 1, 1876			\$305 27
July 5.	By Cash of County Treas.—State Tax of 1875		5 00
Aug. 7.	" " " " " Taxes, etc.		12 88
Sept. 6.	" " " " " " "		30 93
Oct. 4.	" " " " " " "		188 10
Nov. 4.	" " " " " " "		33 88
Sept. 30.	Amount charged as " Bids to State in Oct., 1875 "		168 02
Aug. 21.	To Cash paid at Institution for the Deaf and Dumb, and the Blind	\$17 52	
	Taxes paid to County Treasurer in July, as per Duplicates		\$12 88
	" " " " " since July, as per Sales Book		198 43
	Red'ns " " " " " 1st, as per Duplicates		43 58
	Bids to State in October, 1876	254 89	
	Balance due County remaining unpaid	196 06	
		385 61	
	Totals	\$794 08	\$794 08
	L. B. p. 253.		



**Table No. 97.—Charlevoix County in Account with the State of Michigan.**

		Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1875.	To Paid at Michigan Asylum for Insane	11	18	\$9 19	\$135 66				
July 12.	Cash paid County Treas.	11	1	51 49	800 00				
Oct. 22.	" " " "	8	8	38 35	795 28				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	2 77	43 25				
	" " " " Aug., " "	10	--	1 48	25 33				
	" " " " Sept., " "	9	--	2 49	47 36				
	Bids to State in October, 1875	7	--	13 39	327 73				
1876.	State Tax of 1875	5	--	3 87	132 38				
Feb. 1.	Red'ns rec'd Co. Tr., Feb., 1876	4	--	26	11 45				
M'ch 31.	Taxes, etc., " " M'ch, " "	3	--	1 74	99 19				
June 30.	" " " " Apr., " "	2	--	94	81 44				
	Red'ns " " " May, " "	1	--	54	86 34				
	Taxes, etc., " " June, " "	--	--	--	5 32				
	Red'ns " " " " "	--	--	--	120 49				
	Taxes, etc., " " " " "	--	--	--	14 56				
	Red'ns " " " " "	--	--	--	92 16				
	Taxes, etc., charged back	--	--	--	126 51				
	Interest on above	--	--	--	--				
1875.	By Balance from old account					12	--	\$159 92	\$2,283 08
July 1.	Taxes at Land Office and Int. to June 30, '76								10 69
1876.	Returns—Taxes of 1875					5	--	8 87	2,843 47
May 1.	Interest on above							112 96	276 65
June 30.	To Balance to new account				2,469 46				
	Totals				\$5,413 89				\$5,413 89

Transcript of Co. Acc't, Nov. 9, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.					Dr.	Cr.
Balance July 1, 1876						\$2,489 46
Sept. 30.   Amount charged as "Bids to State in Oct., 1875"						327 73
Taxes paid to County Treasurer in July, as per Duplicates					\$15 39	
" " " " " since July, as per Sales Book					183 14	
Bids to State in October, 1876						\$198 53
To be charged County from Sales Book						272 54
Cash paid County Treasurer this day						58 82
						2,967 30
Totals					\$2,797 19	\$2,797 19
L. B. p. 254.						

Table No. 98.—Cheboygan County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount Cr.
1875.									
Oct. 15.	To Cash paid County Treas.	8	15	\$471 30	\$9,505 71				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	93	14 51				
	Red'ns " " Aug., "	10	--	4 30	67 50				
	Taxes, etc., " " Sept., "	9	--	11 71	202 51				
	Red'ns " " Oct., "	8	--	10	20 44				
	Bids to State in October, 1875	7	--	58 09	1,422 72				
1876.									
Feb. 1.	State Tax of 1875	5	--	10 86	372 31				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875	7	--	30	7 20				
	Red'ns " " Dec., "	6	--	70	19 81				
June 30.	Taxes, etc., " " M'ch, 1876	3	--	16 38	927 79				
	Red'ns " " Apr., "	2	--	1 20	7 03				
	Taxes, etc., " " May, "	1	--	6 37	102 74				
	Red'ns " " June, "	--	--	--	1,092 30				
	Taxes, etc., charged back	--	--	--	111 48				
	Interest on above	--	--	--	4 25				
					487 02				
					582 24				
1875.	By Balance from old account					12	--	\$775 96	\$11,085 08.
1876.	Taxes at Land Office and Int. to June 30, '76								164 04.
May 1.	Returns—Taxes of 1875					5	--	10 86	9,817 06
June 30.	Interest on above							393 53	1,190 35
	To Balance to new account				7,289 71				
	Totals				\$22,246 52				\$22,246 52
<i>Transcript of Co. Acc't, Oct. 13, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.</i>									
						Dr.		Cr.	
	Balance July 1, 1876								\$7,289 71
Sept. 30.	Amount charged as "Bids to State in Oct., 1875,"								1,422 72
	Taxes paid to County Treasurer in July, as per Duplicates				\$7 24				
	" " " since July, as per Sales Book				501 62				
Red'ns	" " " 1st, as per Duplicates				3 59			\$512 45	
	Bids to State in October, 1876							2,075 06	
	To be charged County from Sales Book				\$7 09				
	" " " State Tax Land List				8 60			15 69	
	Cash paid County Treasurer this day							6,108 64	
	Totals							\$8,712 43	\$8,712 43
	L. B. p. 223.								

Table No. 99.—Chippewa County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.	To Cash paid County Treas.	8	2	\$497 25	\$10,567 44				
Oct. 28.	Taxes, etc., rec'd Co. Tr., Aug., 1875.	10	--	10 89	186 74				
Nov. 30.	Bids to State in October, 1875.	7	--	112 43	2,753 67				
1876.	State Tax of 1875.	5	--	10 86	372 31				
Feb. 1.	Red'ns rec'd Co. Tr., Jan., 1876.	5	--	08	2 86				
M'ch 31.	" " Feb., "	4	--	25	10 82				
June 30.	Taxes, etc., " " M'ch, "	3	--	24	13 75				
	" " " Apr., "	2	--	01	1 33				
	" " " May, "	1	--	11	18 28				
	" " " June, "	--	--	--	749 14				
	Red'ns " " " "	--	--	--	14 24				
	Taxes, etc., charged back.	--	--	--	81 99				
	Interest on above.	--	--	--	632 12				
1875.	July 1. By Balance from old account.					12	--	\$339 56	\$13,706 00
Oct. 15.	Error in charge of State Tax of 1830, \$0.03, and Int. to June 30, 1875, \$0.06.					12	--	01	09
1876.	June 30. Returns—Taxes of 1875.					5	--	10 86 403 24	\$10,049 96
	Interest on above.								1,373 67
	To Balance to new account.				9,717 02				
	Totals.				\$25,131 71				\$25,131 71

Transcript of Co. Acc't, Oct. 24, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.		\$9,717 02
Sept. 30. Amount charged as "Bids to State in Oct., 1875"		2,753 67
Taxes paid to County Treasurer in July, as per Duplicates.	\$1 97	
" " " " since July, as per Sales Book.	182 86	
Red'ns " " " " 1st, as per Duplicates.	61 46	
Bids to State in October, 1876.		\$245 79
Cash paid County Treasurer this day.		2,184 74
		10,030 16
Totals.	\$12,470 69	\$13,470 69
I. B. p. 236.		

Table No. 100.—Clare County in Account with the State of Michigan.

		Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1875.									
Nov. 12.	To Cash paid County Treas.	7	18	\$410 64	\$9,262 63				
30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	403 81	3,052 16				
	Red'ns " " " " " "	10	--	24	3,241 08				
	Taxes, etc., " " " " " "	9	--	23 90	4 28				
	Red'ns " " " " " "	8	--	1 51	229 75				
	Taxes, etc., " " " " " "	7	--	142 67	225 50				
	Red'ns " " " " " "	6	--	21 49	8 94				
	Taxes, etc., " " " " " "	5	--	4 52	23 49				
	Red'ns " " " " " "	4	--	29	3,494 02				
	Taxes, etc., " " " " " "	3	--	22 94					
	" " " " " "	2	--	85					
	" " " " " "	1	--	1 16					
	Red'ns " " " " " "	--	--	--	930 54				
	Taxes, etc., charged back	--	--	--	23 47				
	Interest on above	--	--	--	178 87				
					1,034 12				
1875.									
July 1.	By Balance from old account					12		\$1,374 90	\$19,641 39
1876.									
May 1.	Taxes at Land Office and Int. to June 30, '76							21 49	95 36
June 30.	Returns—Taxes of 1875					5		468 89	11,989 77
	Interest on above								1,865 28
	To Balance to new account				9,413 67				
	Totals				\$33,591 80				\$33,591 80

Transcript of Co. Acc't, Oct. 20, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876		\$9,413 67
Sept. 30.   Amount charged as "Bids to State in Oct., 1875"		3,494 02
Taxes paid to County Treasurer since July, as per Sales Book	\$156 82	
Red'ns " " " " " " 1st, as per Duplicates	85 43	
Bids to State in October, 1876		\$242 25
To be charged County from Sales Book		4,908 22
Cash paid County Treasurer this day		7 24
		7,749 98
Totals	\$12,907 69	\$12,907 69
L. B. p. 232		

Table No. 101.—Clinton County in Account with the State of Michigan.

		Mo.	Days	Interest	Amount, Dr.	Mo.	Days	Interest	Amount, Cr.
1875.									
July 1.	To Balance from old account.....	12	--	\$48 72	\$695 99				
July 30.	Paid at Institution for Educating the Deaf and Dumb, and the Blind.....	11	--	4 75	74 04				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875.....	11	--	64	9 97				
	"    "    "    Aug., ".....	10	--	4 73	70 20				
	Red'ns "    "    "    ".....	10	--		10 87				
	Taxes, etc., "    "    Sept., ".....	9	--	14 15	250 47				
	Red'ns "    "    "    ".....	9	--		19 09				
	Taxes, etc., "    "    Oct., ".....	8	--	8 19	157 69				
	Red'ns "    "    "    ".....	8	--		17 84				
	Bids to State in October, 1875.....	7	--	12 39	303 42				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	228 03	7,818 49				
Feb. 31.	Red'ns rec'd Co. Tr., Nov., 1875.....	7	--	64	15 78				
	"    "    "    Dec., ".....	6	--	6 03	172 46				
	"    "    "    Jan., 1876.....	5	--	1 76	60 42				
	Taxes, etc., "    "    Feb., ".....	4	--	6 22	266 53				
June 30.	"    "    "    M'ch, ".....	3	--	5 31	303 78				
	"    "    "    Apr., ".....	2	--	1 03	88 99				
	"    "    "    May, ".....	1	--	89	154 82				
	"    "    "    June, ".....		--		142 48				
	"    charged back.....		--		400 81				
	Interest on above.....		--		343 48				
1875.									
Oct. 13.	By Cash of County Treas.—Taxes, etc.....					8	17	\$33 79	\$676 21
1876.									
Feb. 2.	"    "    "    "    State Tax of 1875.....					4	28	54 82	1,905 00
Feb. 8.	"    "    "    "    Taxes, etc.....					4	12	12 16	4,440 99
M'ch 15.	"    "    "    "    State Tax of 1875.....					3	15	122 50	5,913 49
	"    "    "    "    General Account.....								86 51
May 1.	Taxes at Land Office and Int. to June 30, '76.....								867 23
June 30.	Returns—Taxes of 1875.....					5	--	117 05	4,012 98
	Interest on above.....								340 32
	To Balance to new account.....				2,865 11				
	Totals.....				\$14,242 73				\$14,242 73

Transcript of Co. Acc't, Nov. 14, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....		\$2,865 11
Aug. 21. To Cash paid at Institution for the Deaf and Dumb, and the Blind.....	\$58 45	
Sept. 30. Amount charged as "Bids to State in Oct., 1875".....		303 42
Taxes paid to County Treasurer in July, as per Duplicates.....	\$234 23	
Red'ns "    "    "    "    since July, as per Sales Book.....	583 59	
Red'ns "    "    "    "    1st, as per Duplicates.....	110 58	
Bids to State in October, 1876.....		615 70
To be charged County from Sales Book.....		8 35
Cash paid County Treasurer this day.....	1,557 63	
Totals.....	\$3,168 53	\$3,168 53.
L. B. p. 269.		

Table No. 102.—*Della County in Account with the State of Michigan.*

		Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1875.									
Nov. 30.	To Cash paid County Treas. ....	7	--	\$193 93	\$4,749 68				
	Taxes, etc., rec'd Co. Tr., June, 1875				184 66				
	Red'ns " " " " " "	12	--	14 11	16 86				
	Taxes, etc., " " July, " "	11	--	3 58	55 84				
	" " " " Aug., " "	10	--	2 67	45 79				
	" " " " Sept., " "	9	--	33 52	638 37				
	Bids to State in October, 1875.....	7	--	155 85	3,816 64				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	10 86	372 31				
May 31.	Paid at Michigan Asylum for Insane	1	--	3 11	531 11				
June 30.	Taxes, etc., rec'd Co. Tr., M'ch, 1876	3	--	1 08	61 46				
	" " " " Apr., " "	2	--	1 82	155 90				
	" " " " May, " "	1	--		95 19				
	" " " " June, " "		--		28 07				
	" charged back.....		--		166 61				
	Interest on above.....		--		421 09				
1875.	By Balance from old account.....					12	--	\$986 85	\$9,812 16
July 1.									
1876.									
June 29.	Cash of F. W. Curteneus, Treas. of Michigan Asylum for Insane,—General Account.....					1	--	10	498 50
	30. Returns—Taxes of 1875.....					5	--	{ 10 86 } 262 37	6,669 22
	Interest on above.....								960 18
	To Balance to new account.....				6,600 48				
	Totals.....				\$17,940 06				\$17,940 06

Transcript of Co. Acc't, Nov. 30, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....		\$6,600 48
Sept. 30.   Amount charged as "Bids to State in Oct., 1875".....		3,816 64
Taxes paid to County Treasurer in July, as per Duplicates.....	\$93 82	
" " " " since July, as per Sales Book.....	1,579 68	
Bids to State in October, 1876.....		5,798 70
Cash paid County Treasurer this day.....		2,944 92
Totals.....	\$10,417 12	\$10,417 12
L. B. p. 290.		

**Table No. 103.—Eaton County in Account with the State of Michigan.**

	Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1875. July 1.	To Balance from old account.....	12 ..	\$121 83	\$1,740 44				
30.	Paid at Institution for Educating the Deaf and Dumb, and the Blind....	11 --	7 71	120 14				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875..	11 --	4 06	36 61				
	" " Aug., "	" --	" --	55 07				
	Red'ns " " "	10 --	3 93	12 20				
	Taxes, etc., " Sept., "	" --	" --	226 05				
	Red'ns " " "	9 --	28 68	320 10				
	Taxes, etc., " Oct., "	" --	" --	130 06				
	Red'ns " " "	8 --	6 57	10 70				
	Bids to State in October, 1875.....	7 --	21 27	520 78				
1876. Feb. 1.	State Tax of 1875.....	5 --	270 99	9,291 18				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875..	7 --	54	13 37				
	" Dec., "	6 --	1 75	49 82				
	" Jan., 1876..	5 --	1 19	40 71				
	Taxes, etc., " Feb., "	" --	" --	70 69				
	Red'ns " " "	4 --	1 84	8 38				
June 30.	Taxes, etc., " M'ch, "	" --	" --	360 34				
	Red'ns " " "	3 --	6 51	10 97				
	Taxes, etc., " Apr., "	" --	" --	243 16				
	Red'ns " " "	2 --	3 01	15 48				
	Taxes, etc., " May, "	" --	" --	400 76				
	Red'ns " June, "	1 --	2 37	5 96				
	Taxes, etc., " " "	--	--	129 94				
	Red'ns " " "	--	--	24 11				
	Taxes, etc., charged back.....	--	--	45 67				
	Interest on above.....	--	--	482 27				
1875. Nov. 4.	By Cash of County Treas.—General Account.....			7 26			\$32 41	\$706 20
Dec. 14.	" " " " " "			6 16			57 17	1,500 00
1876. Feb. 22.	" " " " State Tax of 1875..			4 1			141 17	6,000 00
June 30.	Returns—Taxes of 1875.....			5 --			147 58	5,059 57
	Interest on above.....			--			--	378 81
	Balance to new account.....			--			--	746 88
	Totals.....			\$14,390 96				\$14,390 96

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<i>Transcript of Co. Acc't, Nov. 15, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.</i>			Dr.	Cr.
	Balance July 1, 1876.....		\$746 88	
Aug. 21.	To Cash paid at Institution for the Deaf and Dumb, and the Blind...		74 82	
Sept. 30.	Amount charged as " Bids to State in Oct., 1875 "			\$520 78
	Taxes paid to County Treasurer in July, as per Duplicates.....	\$39 05		
	" " since July, as per Sales Book.....	430 59		
Red'ns "	" " 1st, as per Duplicates.....	103 78		
	Bids to State in October, 1876.....		573 42	
	To be charged County from Sales Book.....		301 09	
	Balance due State remaining unpaid.....		1 79	
	Totals.....			1,177 22
L. B. p. 273.			\$1,698 00	\$1,698 00

Table No. 104.—Emmett County in Account with the State of Michigan.

		Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1875.	To Cash paid County Treas.....	8	8	\$38 10	\$1,927 02				
Oct. 22.	Taxes, etc., rec'd Co. Tr., July, 1875 }	11	--	97	10 88				
Nov. 30.	Red'ns " " " " }				4 27				
	Taxes, etc., " " Aug., " }	10	--	79	13 50				
	" " " " Sept., " }	9	--	1 28	24 33				
	" " " " Oct., " }	8	--	40	8 68				
	Bids to State in October, 1875.....	7	--	25 54	625 54				
1876.	State Tax of 1875.....	5	--	2 41	82 74				
Feb. 1.	Red'ns rec'd Co. Tr., Jan., 1876.....	5	--	07	2 42				
M'ch 31.	Taxes, etc., " " Feb., " }	4	--	02	1 29				
	" " " " M'ch, " }	3	--	16	9 08				
June 30.	" " " " Apr., " }	2	--	2 27	255 15				
	" " " " May, " }	1	--	91	157 49				
	" " " " June, " }				4 49				
	Red'ns " " " " }				3 41				
	Taxes, etc., charged back.....				36 92				
	Interest on above.....				123 62				
1875.	By Balance from old account.....					12	--	\$176 91	\$2,527 18
July 1.	Taxes at Land Office, and Int. to June 30, '76.....								2 77
1876.	Returns—Taxes of 1875.....					5	--	{ 2 41 } 98 52 }	2,447 31
May 1.	Interest on above.....								277 84
June 30.	To Balance to new account.....				2,064 87				
	Totals.....				\$5,255 10				\$5,255 10
Transcript of Co. Acc't, Oct. 31, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.								Dr.	Cr.
	Balance July 1, 1876.....								\$2,064 87
Sept. 30.	Amount charged as "Bids to State in Oct., 1875,".....								625 54
	Taxes paid to County Treasurer since July, as per Sales Book.....				\$35 83				
Red'ns "	" " " " " 1st, as per Duplicates.....				4 68			\$40 51	
	Bids to State in October, 1876.....							1,199 25	
	To be charged County from Sales Book.....							76 56	
	Cash paid County Treasurer this day.....							1,873 59	
	Totals.....							\$2,689 91	\$2,689 91
	L. B. p. 249.								



**Table No. 105.—Genesee County in Account with the State of Michigan.**

		Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1875.									
July 1.	To Balance from old account.....	12	--	\$544 26	\$7,775 26				
July 30.	Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	--	5 56	86 48				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	9 97	148 59				
	Red'n's " " " "				6 76				
	Taxes, etc., " " Aug., "	10	--	19 68	185 00				
	Red'n's " " " "				162 19				
	Taxes, etc., " " Sept., "	9	--	77 07	832 33				
	Red'n's " " " "				635 72				
	Taxes, etc., " " Oct., "	8	--	43 96	868 16				
	Red'n's " " " "				73 73				
	Bids to State in October, 1875 .....	7	--	28 30	693 04				
1876.									
Feb. 1.	State Tax of 1875 .....	5	--	430 75	14,768 25				
M'ch 31.	Red'n's rec'd Co. Tr., Nov., 1875..	7	--	4 03	58 59				
	" " " Dec., "	6	--	3 58	102 26				
	" " " Jan., 1876 ..	5	--	50	37 68				
	Taxes, etc., " " Feb., "	4	--	35 01	1,423 33				
June 30.	Red'n's " " " "				74 10				
	Taxes, etc., " " M'ch, "	3	--	15 03	730 68				
	Red'n's " " " "				128 18				
	Taxes, etc., " " Apr., "	2	--	9 38	569 41				
	Red'n's " " " "				204 88				
	Taxes, etc., " " May, "	1	--	8 06	1,307 42				
	Red'n's " " " "				74 00				
	Taxes, etc., " " June, "				684 10				
	Red'n's " " " "				31 69				
	Taxes, etc., charged back .....				606 18				
	Interest on above.....				1,235 14				
1875.									
Oct. 8.	By Cash of County Treas.—General Account.....	8	22		\$50 95				\$1,000 00
1876.									
Feb. 9.	" " " " State Tax of 1875 .....	4	21		367 37				13,400 00
11.	" " " " " "	4	19		75 69				2,900 00
					430 75				
June 30.	Returns—Taxes of 1875.....	5	--		1 47				14,903 59
	Interest on above .....								996 23
	Balance to new account.....								616 24
	Totals.....				\$33,546 06				\$33,546 06

Transcript of Co. Acc't, Nov. 14, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.		Dr.	Cr.
Balance July 1, 1876.....		\$616 24	
Aug. 21	To Cash paid at Institution for the Deaf and Dumb, and the Blind.....	78 62	
Sept. 30	Amount charged as "Bids to State in Oct., 1875".....		\$693 04
Taxes paid to County Treasurer in July, as per Duplicates.....		\$306 16	
" " " " " since July, as per Sales Book.....		1,917 31	
Red'ns " " " " " 1st, as per Duplicates....		612 52	
Bids to State in October, 1876.....		2,837 90	
To be charged County from Sales Book.....		4,238 45	
Balance due State remaining unpaid.....		858 19	7,936 45
Totals.....		\$8,639 49	\$8,639 49

L. R. p. 272.

**Table No. 106.**—*Gladwin County in Account with the State of Michigan.*

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875. July 1.	To Balance from old account.....	12	--	\$15 18	\$216 90				
1876. June 30.	Taxes, etc., rec'd Co. Tr., Apr., 1876..	2	--	4 04	345 77				
	"    "    "    May, "    "	1	--	36	61 18				
	"    "    "    June, "    "				924 72				
	"    charged back.....				218 16				
	Interest on above.....				19 58				
1876. June 30.	By Returns—Taxes of 1875.....					5	--	\$144 36	\$3,464 53
	Interest on above.....								144 36
	To Balance to new account.....				1,822 58				
	Totals.....				\$3,608 89				\$3,608 89

**Table No. 107.**—*Grand Traverse County in Account with the State of Michigan.*

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875. July 12.	To Paid at Michigan Asylum for Insane	11	18	\$25 14	\$371 65				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	19 93	174 62				
	Red'ns " " " " "				135 98				
	Taxes, etc., " " Aug., " "	10	--	5 29	59 71				
	Red'ns " " " " "				31 07				
	Taxes, etc., " " Sept., " "	9	--	18 43	316 69				
	Red'ns " " " " "				34 30				
	Taxes, etc., " " Oct., " "	8	--	20	4 38				
	Bids to State in October, 1875.....	7	--	65 00	1,591 70				
1876. Feb. 1.	State Tax of 1875.....	5	--	32 82	1,125 20				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875..	7	--	1 50	36 46				
	"    "    "    Dec., "    "	6	--	79	23 59				
	"    "    "    Jan., 1876..	5	--	63	21 89				
	Taxes, etc., " " Feb., " "	4	--	1 26	48 43				
	Red'ns " " " " "				5 78				
May 31.	Paid at Michigan Asylum for Insane	1	--	1 51	258 16				
June 30.	Taxes, etc., rec'd Co. Tr., M'ch, 1876	3	--	1 08	57 81				
	Red'ns " " " " "				3 77				
	Taxes, etc., " " Apr., " "	2	--	1 50	94 89				
	Red'ns " " " " "				33 97				
	Taxes, etc., " " May, " "	1	--	2 96	477 55				
	Red'ns " " " " "				29 29				
	Taxes, etc., " " June, " "				180 92				
	Red'ns " " " " "				8 18				
	Taxes, etc., charged back.....				187 85				
	Interest on above.....				178 04				
1875. July 1.	By Balance from old account.....					12	--	\$152 50	\$2,178 63
1876. May 1.	Taxes at Land Office and Int. to June 30, '76								65 39
June 30.	Returns—Taxes of 1875.....					5	--	{ 32 82 }	4,561 23
	Interest on above.....							{ 143 17 }	328 49
	To Balance to new account.....				1,633 88				
	Totals.....				\$7,133 74				\$7,133 74

*Transcript of Co. Acc't, Nov. 16, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.*

	Dr.	Cr.
Balance July 1, 1876.....		\$1,633 88
Sept. 30.   Amount charged as "Bids to State in Oct., 1875".....		1,591 70
Taxes paid to County Treasurer in July, as per Duplicates.....	\$83 10	
"    "    "    "    since July, as per Sales Book.....	316 12	
Red'ns "    "    "    "    "    1st, as per Duplicates....	289 63	\$668 85
Bids to State in October, 1876.....		1,424 37
To be charged County from Sales Book.....		86 34
Cash paid County Treasurer this day.....		1,096 02
Totals.....	\$3,225 58	\$3,225 58
L. B. p. 280.		

Table No. 108.—Gratiot County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.	To Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	--	\$2 57	\$40 00				
Sept. 28.	Error in credit of Returns,—Taxes 1874, \$90 96, and Int. to June 30, 1875, \$3 79	12	--	6 63	94 75				
Nov. 19.	Cash paid County Treas.	7	11	184 18	4,385 95				
30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	18 43	233 47				
	Red'n's " " " "				53 72				
	Taxes, etc., " " Aug., " "	10	--	17 85	227 17				
	Red'n's " " " "				78 84				
	Taxes, etc., " " Sept., " "	9	--	97 34	896 59				
	Red'n's " " " "				857 40				
	Taxes, etc., " " Oct., " "	8	--	27 04	479 56				
	Red'n's " " " "				99 95				
	Bids to State in October, 1875	7	--	40 48	991 34				
1876.	State Tax of 1875	5	--	63 22	2,167 67				
Feb. 1.	Taxes, etc., rec'd Co. Tr., Nov., 1875	7	--	3 15	12 39				
M'ch 31.	Red'n's " " " "	6	--	11 80	84 57				
	" " " Dec., " "	5	--	63	337 14				
	" " " Jan., 1876	4	--	1 79	21 63				
	" " " Feb., " "	3	--	30 74	77 17				
June 30.	Taxes, etc., " " M'ch., " "	3	--	30 74	1,523 38				
	Red'n's " " " "				227 89				
	Taxes, etc., " " Apr., " "	2	--	7 79	639 35				
	Red'n's " " " "				28 58				
	Taxes, etc., " " May, " "	1	--	3 61	575 60				
	Red'n's " " " "				43 78				
	Taxes, etc., " " June, " "				443 16				
	Red'n's " " " "				39 15				
	Taxes, etc., charged back				490 54				
	Interest on above				517 25				
1875.	By Balance from old account					12	--	\$592 07	\$8,458 10
July 1.	1876.								
May 1.	Taxes at Land Office and Int. to June 30, 1876								135 22
June 30.	Returns—Taxes of 1875					5	--	63 22 } 492 65 }	13,991 16
	Interest on above								1,147 94
	To Balance to new account				8,079 36				
	Totals				\$23,732 43				\$23,732 43

Transcript of Co. Acc't, Nov. 15, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876		\$8,079 36
Sept. 30.   Amount charged as "Bids to State in Oct., 1875"		991 34
Taxes paid to County Treasurer in July, as per Duplicates	\$357 72	
Red'n's " " " " since July, as per Sales Book	1,916 46	
Red'n's " " " " 1st, as per Duplicates	1,014 30	\$3,318 48
Bids to State in October, 1876		1,387 96
To be charged County from Sales Book	\$24 06	
" " " " State Tax Land List	20 06	44 12
Cash paid County Treasurer this day		4,320 14
Totals	\$9,070 70	\$9,070 70
L. B. p. 275.		

**Table No. 109.—Hillsdale County in Account with the State of Michigan.**

			Mon.	Tues.	Interest.	Amount, Dr.	Mon.	Tues.	Interest.	Amount, Cr.
1875.										
July 30.	To Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	--	--	\$1 74	\$26 98				
Oct. 18.	Cash paid County Treas.	8	12	--	11 37	231 98				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	--	2 08	32 33				
	" " " " Sept., "	9	--	--	15 03	204 88				
	Red'n's " " " " Oct., "	8	--	--	3 13	81 56				
	Taxes, etc., " " " " "	7	--	--	4 02	67 00				
	Bills to State in October, 1875	7	--	--		98 32				
1876.										
Feb. 1.	State Tax of 1875	5	--	--	436 48	16,679 44				
M'ch 31.	Red'n's rec'd Co. Tr., Nov., 1875	7	--	--	15	3 87				
	" " " " Jan., 1876	5	--	--	54	18 64				
	Taxes, etc., " " " " M'ch, "	3	--	--		22 80				
June 30.	Red'n's " " " " Apr., "	2	--	--	28	4 72				
	Taxes, etc., " " " " May, "	1	--	--		24 25				
	Red'n's " " " " June, "	--	--	--		40 07				
	Taxes, etc., " " " " "	--	--	--		6 25				
	Red'n's " " " " "	--	--	--		18 90				
	Interest on above	--	--	--		10 72				
		--	--	--		525 57				
1875.										
July 1.	By Balance from old account						12	--	\$20 83	\$297 67
Aug. 9.	Cash of County Treas.—Taxes, etc.						10	21	4 37	70 00
Oct. 12.	" " " " General Account						8	18	25 08	500 00
Nov. 1.	" " " " State Tax of 1875						7	29	139 42	3,000 00
Dec. 21.	" " " " Taxes, etc.						6	9	15	3 87
1876.										
Feb. 7.	" " " " State Tax of 1875						4	2	355 91	12,800 00
M'ch 13.	" " " " Taxes, etc.						3	17	48	23 50
Apr. 7.	" " " " "						2	23	38	22 80
May 1.	Taxes at Land Office and Int. to June 30, '76									2 99
June 4.	Cash of County Treas.—Taxes, etc.						1	26	36	24 25
June 30.	Returns—Taxes of 1875						--	23	21	46 32
	Interest on above						5	--	26 12	865 28
	To Balance to new account									573 19
Totals						\$18,259 87				\$18,259 87

*Transcript of Co. Acc't, Oct. 30, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.*

Balance July 1, 1876.....			\$161 81
July 3.	By Cash of County Treas.—Taxes, etc.....		29 62
Aug. 2.	“ “ “ “ “ “ “ “.....		53 15
Sept. 6.	“ “ “ “ “ “ “ “.....		92 38
Oct. 11.	“ “ “ “ “ “ “ “.....		80 28
Sept. 30.	Amount charged as “Bids to State in Oct., 1875”.....		98 32
Aug. 21.	To Cash paid at Institution for the Deaf and Dumb, and the Blind.....	\$33 84	
Taxes paid to County Treasurer in July, as per Duplicates.....		\$24 68	
“ “ “ “ since July, as per Sales Book.....		121 50	
Red'ns	“ “ “ “ 1st, as per Duplicates.....	50 18	196 42
Bids to State in October, 1876.....			109 23
Cash paid County Treasurer this day.....			176 03
Totals.....		\$515 52	\$515 52
L. R. p. 247.			

Table No. 110.—Houghton County in Account with the State of Michigan.

		Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1875.	To Paid at Michigan Asylum for Insane	11	18	\$98 87	\$1,461 11				
July 12.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	10 23	143 39				
Nov. 30.	Red'n's " " " " " "	10	--	16 57	283 98				
	Taxes, etc., " " " " " "	9	--	69 84	429 38				
	Red'n's " " " " " "	8	--	47 97	900 91				
	Taxes, etc., " " " " " "	7	--	1,008 16	19 70				
	Red'n's " " " " " "	7	--	11,829 21					
	Bids to State in October, 1875.								
1876.	State Tax of 1875	5	--	50 68	1,737 44				
Feb. 1.	Red'n's rec'd Co. Tr., Nov., 1875	6	--	4 80	117 50				
M'ch 31.	" " " " Dec., " "	5	--	1 11	31 78				
	" " " " Jan., 1876	4	--	1 96	68 95				
	Taxes, etc., " " " " Feb., " "	4	--	95 05	3,979 94				
	Red'n's " " " " " "	1	--	11 91	94 10				
May 31.	Paid at Michigan Asylum for Insane	1	--	11 91	2,041 47				
June 30.	Taxes, etc., rec'd Co. Tr., M'ch, 1876	3	--	10 48	598 55				
	Red'n's " " " " Apr., " "	2	--	16 43	1,370 10				
	Taxes, etc., " " " " May, " "	1	--	4 39	37 86				
	Red'n's " " " " June, " "	--	--	--	754 58				
	Taxes, etc., charged back	--	--	--	402 42				
	Interest on above	--	--	--	37 66				
		--	--	--	4,651 95				
		--	--	--	923 32				
1875.	By Balance from old account	12	--					\$332 45	\$4,749 33
July 1.	½ Mining Tax collected in fiscal year 1875	9	--					300 71	5,727 70
Sept. 30.									
1876.	Am't charged Co. under Sec. 124, Tax Law,—								
June 30.	because also charged under Secs. 108 and 109,—and Interest to date								8 18
	Returns—Taxes of 1875	5	--					50 68	24,593 03
	Interest on above							952 32	1,636 16
	To Balance to new account				3,776 88				
	Totals				\$36,714 40				\$36,714 40

Transcript of Co. Acc't, Nov. 20, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.					Dr.	Cr.
Balance July 1, 1876						\$3,776 86
Aug. 21.	To Cash paid at Institution for the Deaf and Dumb, and the Blind				\$40 00	
Sept. 30.	By ½ Mining Tax collected in fiscal year 1876					5,355 80
	Amount charged as "Bids to State in Oct., 1875,"					11,829 21
	Taxes paid to County Treasurer in July, as per Duplicates			\$290 84		
	" " " " since July, as per Sales Book			5,451 27		
Red'n's	" " " " 1st, as per Duplicates			331 44	6,073 55	
	Bids to State in October, 1876				11,889 50	
	To be charged County from Sales Book			\$186 27		
	" " " " State Tax Land List			156 50	322 77	
	Cash paid County Treasurer this day				2,637 07	
	Totals				\$20,963 89	\$20,962 89
L. B. p. 291.						
α Received from the following Companies:						
Copper—						
	Amygdaloid				\$10 59	
	Atlantic				514 65	
	Calumet and Hecla				7,546 96	
	Franklin				502 13	
	Lake Superior				1 96	
	Osceola Consolidated				351 00	
	Pewabic				556 50	
	Quincy				1,144 00	
						\$10,627 79
Iron—						
	Michigamme				\$462 62	
	Spurr Mountain				383 00	
						827 62
						\$11,455 41
	One-half					\$5,727 70

1876.]

## AUDITOR GENERAL.



Table No. 111.—Huron County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
July 30.	To Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	--	\$1 45	\$22 71				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	20 16	187 01				
	Red'ns " " " "				147 07				
	Taxes, etc., " " Aug., " "	10	--	3 23	55 64				
	Red'ns " " " Sept., " "	9	--	29 24	355 40				
	" " " " Oct., " "	8	--	3 03	201 47				
	Bids to State in October, 1875	7	--	349 87	64 93				
1876.					8,567 94				
Feb. 1.	State Tax of 1875	5	--	80 38	2,755 08				
M'ch 31.	Red'ns rec'd Co. Tr., Dec., 1875	6	--	8 89	253 97				
	Taxes, etc., " " Feb., 1876	4	--	17 53	681 12				
	Red'ns " " " M'ch, " "				70 54				
June 30.	Taxes, etc., " " " "	3	--	26 46	1,301 60				
	Red'ns " " " Apr., " "				149 84				
	Taxes, etc., " " " May, " "	2	--	4 10	321 17				
	Red'ns " " " June, " "	1	--	1 95	31 19				
	Taxes, etc., " " " "				311 40				
	Red'ns " " " "				23 22				
	Taxes, etc., charged back				1,624 44				
	Interest on above				16 72				
					386 28				
					546 29				
1875.	July 1. By Balance from old account					12	--	\$233 85	\$3,340 70
1876.	May 1. Taxes at Land Office and Int. to June 30, '76								51 08
June 30.	Am't charged Co. under Sec. 124, Tax Law, —because also charged under Secs. 108 and 109,—and Interest to date								17 98
	Returns—Taxes of 1875					5	--	80 36 236 62	8,433 99
	Interest on above								550 83
	Balance to new account								5,720 73
	Totals				\$18,115 31				\$18,115 31

Transcript of Co. Acc't, Nov. 10, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876	\$5,720 73	
Aug. 21. To Cash paid at Institution for the Deaf and Dumb, and the Blind	16 49	
Sept. 30. Amount charged as "Bids to State in Oct., 1875"		\$8,567 94
Taxes paid to County Treasurer in July, as per Duplicates	\$80 34	
" " " " since July, as per Sales Book	23 69	
Red'ns " " " " 1st, as per Duplicates	\$20 66	
Bids to State in October, 1876	424 69	
To be charged County from Sales Book	3,225 72	
Balance due State remaining unpaid	25 68	
		845 37
Totals	\$9,413 31	\$9,413 31
L. B. p. 257.		



**Table No. 118.—Ionia County in Account with the State of Michigan.**

		Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1875.									
July 30.	To Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	--	\$3 03	\$47 11				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875..	11	--	6 97	108 74				
	Red'n's " " Aug., "	10	--	6 11	63 81				
	Taxes, etc., " " Sept., "	9	--	24 77	40 88				
	Red'n's " " " "	9	--		323 64				
	Taxes, etc., " " Oct., "	8	--	6 23	148 24				
	Red'n's " " " "	7	--		76 01				
	Bids to State in October, 1875.....	7	--	19 70	57 46				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	341 94	11,723 69				
M'ch 31.	Red'n's rec'd Co. Tr., Nov., 1875..	7	--	37	8 96				
	" " Dec., "	6	--	63	18 11				
	" " Jan., 1876..	5	--	36	12 59				
	Taxes, etc., " " Feb., "	4	--	4 09	143 33				
	Red'n's " " " "	4	--		32 82				
June 30.	Taxes, etc., " " M'ch, "	3	--	8 79	422 02				
	Red'n's " " " "	3	--		80 02				
	Taxes, etc., " " Apr., "	2	--	4 91	430 89				
	" " May, "	1	--	63	108 01				
	" " June, "	1	--		700 27				
	Red'n's " " " "	1	--		82 68				
	Taxes, etc., charged back.....	1	--		347 88				
	Interest on above.....	1	--		428 53				
1875.									
July 1.	By Balance from old account.....	12	--		32 68				\$38 19
3.	Cash of County Treas.—Taxes, etc.....	11	27		37 50				540 25
Aug. 3.	" " " " " "	10	27		6 91				106 74
Sept. 2.	" " " " " "	9	28		6 06				104 73
Oct. 4.	" " " " " "	8	28		25 09				485 80
Nov. 4.	" " " " " "	7	26		8 18				178 20
Dec. 2.	" " " " " "	6	26		35				8 90
1876.									
Jan. 11.	" " " " " "	5	19		62				19 11
Feb. 3.	" " " " " "	4	27		35				12 59
M'ch 4.	" " " " " "	3	26		169 54				175 65
	General Account } State Tax of 1875. }	3	26						450 65
	Taxes, etc. }	2	27	8 49					503 09
Apr. 3.	Taxes at Land Office and Int. to June 30, '76	1	28		4 74				6 93
May 1.	Cash of County Treas.—Taxes, etc.....	1	28		4 74				420 89
June 6.	Returns—Taxes of 1875.....	5	24		51				108 01
30.	Interest on above.....	5	24		134 68				4,617 71
	Balance to new account.....								405 70
									803 45
	Totals.....				\$15,877 45				\$15,877 45

Transcript of Co. Acc't, Nov. 14, 1876.—Sec. 1072, C. L. 1871.—Sec. 108, Tax Law.		Dr.	Cr.
	Balance July 1, 1876	\$803 45	
Aug. 21	To Cash paid at Institution for the Deaf and Dumb, and the Blind	92 48	
July 3	By Cash of County Treas.—Taxes, etc.		\$770 72
Aug. 4	" " " " " "		70 24
Sept. 4	" " " " " "		100 41
Oct. 5	" " " " " "		\$31 12
Nov. 2	" " " " " "		16 60
Sept. 30	Amount charged as "Bids to State in Oct., 1875"		482 46
Taxes paid to County Treasurer in July, as per Duplicates		\$70 18	
" " " " " " since July, as per Sales Book		358 88	
Red'n's	" " " " " " 1st, as per Duplicates	268 70	
Bids to State in October, 1876		688 76	
To be charged County from Sales Book		179 97	
Cash paid County Treasurer this day		42 92	
		154 06	
Totals		\$1,971 64	\$1,971 64
L. B. p. 267.			



Table No. 114.—Iosco County in Account with the State of Michigan.

		Mo.	Days	Interest	Amount, Dr.	Mo.	Days	Interest	Amount, Cr.
1875.									
July 30.	To Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	--	\$1 22	\$18 98				
Nov. 3.	Cash paid County Treas.	7	27	990 90	21,502 24				
30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	2 64	40 99				
	" " " Aug., "	10	--	3 06	52 19				
	" " " Sept., "	9	--	27 06	18 87				
	Red'ns " " " Oct., "	8	--	12 09	496 30				
	Taxes, etc., " " " "	8	--	12 09	248 54				
	Red'ns " " " "	7	--	471 82	9 78				
	Bids to State in October, 1875	7	--		11,554 93				
1876.									
Feb. 1.	State Tax of 1875	5	--	76 01	2,906 16				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875	7	--	28	6 77				
	" " " Dec., "	6	--	40	11 23				
	" " " Feb., 1876	4	--	11 98	513 58				
June 30.	" " " M'ch, "	3	--	17	9 66				
	Taxes, etc., " " " Apr., "	2	--	2 73	229 91				
	Red'ns " " " May, "	1	--	46	3 88				
	Taxes, etc., " " " "				74 94				
	Red'ns " " " "				3 87				
	Taxes, etc., " " " "				1,586 64				
	Red'ns " " " "				131 43				
	Taxes, etc., charged back				133 82				
	Interest on above				1,600 81				
1875.	July 1. By Balance from old account					12	--	\$2,382 21	\$34,031 50
1876.	June 30. Returns—Taxes of 1875					5	--	{ 76 01 }	28,736 17
	Interest on above							{ 1,088 71 }	3,546 93
	To Balance to new account				25,457 08				
	Totals				\$66,313 60				\$66,313 60

Transcript of Co. Acc't, Nov. 17, 1876.—Sec. 1073, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876		\$25,457 08
Aug. 21. To Cash paid at Institution for the Deaf and Dumb, and the Blind	\$4 34	
Sept. 30. Amount charged as "Bids to State in Oct., 1875"		11,554 93
Taxes paid to County Treasurer in July, as per Duplicates	\$108 02	
" " " since July, as per Sales Book	554 46	
Red'ns " " " 1st, as per Duplicates	110 43	
Bids to State in October, 1876		772 91
To be charged County from Sales Book		17,958 74
" " " State Tax Land List	\$76 26	
Cash paid County Treasurer this day	26 09	
		102 35
		18,178 67
Totals	\$37,013 01	\$37,013 01
L. B. p. 285.		

Table No. 115. — *Isabella County in Account with the State of Michigan.*

		Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1875.									
Sept. 29.	To Error in Taxes, etc., charged back	9	1						
	June 30, 1875.....			\$9 65	\$1 00				
Nov. 11.	Cash paid County Treas.	7	19	722 70	16,230 38				
30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	211 68	1,284 51				
	Red'n's " " " "				2,014 11				
	Taxes, etc., " " Aug., " "	10	--	5 50	51 15				
	Red'n's " " " " "				43 16				
	Taxes, etc., " " Sept., " "	9	--	36 57	264 31				
	Red'n's " " " " "				432 10				
	Taxes, etc., " " Oct., " "	8	--	24 60	462 18				
	Red'n's " " " " "				65 18				
	Bids to State in October, 1875.....	7	--	212 55	5,206 39				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	35 96	1,232 76				
M'ch 31.	Red'n's rec'd Co. Tr., Nov., 1875	7	--	79	19 29				
	" " " Dec., " "	6	--	2 45	69 98				
	" " " Jan., 1876	5	--	98	33 55				
	" " " Feb., " "	4	--	48	20 59				
June 30.	Taxes, etc., " " M'ch., " "	3	--	2 31	81 81				
	Red'n's " " " " "				49 56				
	Taxes, etc., " " Apr., " "	2	--	8 64	889 47				
	Red'n's " " " " "				51 96				
	Taxes, etc., " " May, " "	1	--	8 78	1,488 39				
	Red'n's " " " " "				16 64				
	Taxes, etc., " " June, " "				491 28				
	Red'n's " " " " "				12 38				
	Taxes, etc., charged back.....				1,820 98				
	Interest on above.....				1,274 02				
1875.									
July 1.	By Balance from old account.....					19	--	\$1,066 74	\$15,524 97
Aug. 2.	Amount under J. R. No. 31, 1875.....					10	28	868 79	10,486 35
1876.									
May 1.	Taxes at Land Office and Int. to June 30, '76.....							35 96	40 66
June 30.	Returns—Taxes of 1875.....					5	--	471 26	12,542 96
	Interest on above.....								2,282 75
	To Balance to new account.....				7,446 62				
	Totals.....				\$40,857 69				\$40,857 69

Transcript of Co. Acc't, Nov. 17, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....		\$7,446 62
Sept. 30.   Amount charged as "Bids to State in Oct., 1876"		5,206 39
Taxes paid to County Treasurer in July, as per Duplicates.....	\$28 10	
" " " " since July, as per Sales Book.....	303 11	
Red'n's " " " " 1st, as per Duplicates.....	584 76	\$915 97
Bids to State in October, 1876.....		5,539 79
To be charged County from Sales Book.....	\$54 24	
" " " " State Tax Land List.....	41 77	96 01
Cash paid County Treasurer this day.....		6,100 31
Totals.....	\$12,662 01	\$12,662 01
L. B. p. 236.		

**Table No. 116.—Isle Royal County in Account with the State of Michigan.**

		Mo.	Days	Interest	Amount, Dr.	Mo.	Days	Interest	Amount, Cr.
1876. June 30.	Taxes, etc., charged back.....				\$5 81				
1876. June 30.	By Returns—Taxes of 1875.....					5		\$0 82	\$19 73
	Interest on above.....								82
	To Balance to new account.....				14 74				
	Totals .....				\$20 55				\$20 55



Table No. 118.—Kalamazoo County in Account with the State of Michigan.

		Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1875.									
July 30.	To Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	--	\$2 57	\$40 00				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	1 83	22 39				
	Red'n's " " " " " "				6 32				
	Taxes, etc., " " Aug., " "	10	--	9 64	130 57				
	Red'n's " " " " " "				34 89				
	Taxes, etc., " " Sept., " "	9	--	8 76	154 84				
	Red'n's " " " " " "				11 90				
	Taxes, etc., " " Oct., " "	8	--	1 30	27 86				
	Bids to State in October, 1875.....	7	--	17 12	419 22				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	608 10	20,849 30				
19.	Error in charge for Red'n's rec'd by Co. Treas. in June, 1875.....	12	--	32	4 61				
M'ch 31.	Red'n's rec'd Co. Tr., Nov., 1875.....	7	--	1 30	31 73				
	Red'n's " " " Dec., " "	6	--	2 21	63 14				
	" " " Jan., 1876.....	5	--	61	20 95				
	Taxes, etc., " " Feb., " "	4	--	85	31 02				
	Red'n's " " " " " "				5 52				
June 30.	Taxes, etc., " " M'ch, " "	3	--	4 96	282 93				
	" " " Apr., " "	2	--	94	79 50				
	" " " May, " "				58 67				
	Red'n's " " " " " "	1	--	39	7 48				
	Taxes, etc., " " June, " "				326 31				
	Red'n's " " " " " "				19 80				
	Taxes, etc., charged back.....				58 28				
	Interest on above.....				660 90				
1875.									
July 1.	By Balance from old account.....	12	--		\$26 31			\$375 87	
3.	Cash of County Treas.—General Account.....	11	27		10 39			150 00	
Sept. 2.	" " " " " " " "				9 28			180 00	
Oct. 4.	" " " " " " " "				8 26			200 00	
1876.									
Feb. 1.	" " " " " State Tax of 1875.....	4	29		289 72			10,000 00	
7.	" " " " " " " "				4 23			9,000 00	
12.	" " " " " " " "				4 18			1,000 00	
May 1.	Taxes at Land Office and Int. to June 30, '76.....							25 71	
June 30.	Returns—Taxes of 1875.....	5	--		74 62			2,558 64	
	Interest on above.....							638 80	
	To Balance to new account.....				840 98				
	Totals.....				\$24,189 11			\$24,189 11	

Transcript of Co. Acc't, Oct. 5, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....		\$340 98
Aug. 21. To Cash paid at Institution for the Deaf and Dumb, and the Blind.....	\$40 00	
Sept. 30. Amount charged as "Bids to State in Oct., 1875".....		419 22
Taxes paid to County Treasurer in July, as per Duplicates.....	\$19 09	
" " " " " since July, as per Sales Book.....	185 23	
Red'n's " " " " " 1st, as per Duplicates.....	29 33	
Bids to State in October, 1876.....		243 57
To be charged County from Sales Book.....	1,473 99	
Balance due State remaining unpaid.....	84 80	
Totals.....	\$1,792 36	\$1,792 36
L. B. p. 224.		





Table No. 121.—Keweenaw County in Account with the State of Michigan.

		Mo.	Days	Interest	Amount, Dr.	Mo.	Days	Interest	Amount, Cr.
1875.									
July 30.	To Paid at Institution for Educating the Deaf and Dumb, and the Blind.	11	..	\$3 17	\$49 31				
Nov. 22.	Cash paid County Treas.	7	8	121 74	2,871 91				
30.	Taxes, etc., rec'd Co. Tr., Aug., 1875.	10	..	21 79	373 50				
	Red'ns " " " Sept., " }	9	..	28 95	490 37				
	Bids to State in October, 1875.	7	..	141 75	3,471 25				
1876.									
Feb. 1.	State Tax of 1875	5	..	37 89	1,298 94				
M'ch 31.	Red'ns rec'd Co. Tr., Dec., 1875.	6	..	78	23 48				
	" " " Jan., 1876.	5	..	5 16	176 79				
	Taxes, etc., " " Feb., " }	4	..	1 72	74 00				
June 30.	Red'ns " " " M'ch, " }	3	..	9 91	427 72				
	Taxes, etc., " " Apr., " }	2	..	1 36	115 75				
	Redns " " " May, " }	1	..	8 38	1,257 60				
	Taxes, etc., " " June, " }				178 87				
	" " charged back.				45 21				
	Interest on above.				63 63				
					332 60				
1875.									
July 1.	By Balance from old account.					12	..	\$461 48	\$6,592 63
Sept. 30.	½ Mining Tax collected in fiscal year 1875.					9	..	40 75	α 776 07
1876.									
June 30.	Returns—Taxes of 1875.					5	..	{ 37 89 }	6,791 30
	Interest on above.							{ 228 85 }	768 97
	To Balance to new account.				3,429 69				
	Totals.				\$14,928 97				\$14,928 97

Transcript of Co. Acc't, Nov. 21, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.  
(As Amended.)

	Dr.	Cr.
Balance July 1, 1876.		\$3,429 69
Sept. 30. By ½ mining Tax collected in fiscal year 1876.		886 99
Amount charged as "Bids to State in October, 1875"		3,471 25
Taxes paid to County Treasurer since July, as per Sales Book.	\$632 92	
Red'ns " " " " 1st, as per Duplicates.	4 19	\$637 11
Bids to State in October, 1876.		3,372 68
To be charged County from State Tax Land List.		71 97
Cash paid County Treasurer this day.		3,716 17
Totals.	\$7,797 93	\$7,797 93
L. B. p. 292.		

α Received from the following Companies:

Copper,—

Central	\$652 73
Cliff	375 00
Phoenix	524 40

\$1,552 13

One-half.....\$776 07



Table No. 122.—Lake County in Account with the State of Michigan.

		No.	Days.	Interest.	Amount, Dr.	No.	Days.	Interest.	Amount, Cr.
1875.	To Cash paid County Treas.	7	26	\$571 23	\$12,448 32				
Nov. 4.	Taxes, etc., rec'd Co. Tr., July, 1875	11	—	123 09	1,786 34				
30.	Red'ns " " " "	—	—	—	166 40				
	Taxes, etc., " " Aug., " "	10	—	385 93	6,593 93				
	Red'ns " " " "	—	—	—	22 38				
	Taxes, etc., " " Sept., " "	9	—	70 43	1,252 86				
	Red'ns " " " "	—	—	—	88 72				
	Bids to State in October, 1875	7	—	181 55	4,446 38				
1876.	State Tax of 1875	5	—	12 56	430 22				
Feb. 1.	Red'ns rec'd Co. Tr., Nov., 1875	7	—	3 34	81 70				
M'ch 31.	" " " Dec., " "	6	—	4 41	125 91				
	Taxes, etc., " " Feb., 1876	4	—	21 40	917 34				
June 30.	" " " M'ch, " "	3	—	13 20	737 49				
	Red'ns " " " "	—	—	—	16 52				
	Taxes, etc., " " Apr., " "	2	—	2 06	176 12				
	" " " May, " "	1	—	9 99	1,713 36				
	" " " June, " "	—	—	—	48 57				
	" " charged back	—	—	—	54 77				
	Interest on above	—	—	—	1,398 21				
1875.	By Balance from old account	—	—	—	—	12	—	\$1,873 70	\$26,767 15
July 1.	Taxes at Land Office and Int. to June 30, '76	—	—	—	—	—	—	—	194 47
1876.	Returns—Taxes of 1875	—	—	—	—	5	—	{ 19 56 }	17,400 62
May 1.	Interest on above	—	—	—	—	—	—	{ 707 10 }	2,593 36
June 30.	To Balance to new account	—	—	—	14,500 04	—	—	—	—
	Totals	—	—	—	\$46,955 60	—	—	—	\$46,955 60

Transcript of Co. Acc't, Oct. 9, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876		\$14,500 04
Sept. 30.   Amount charged as "Bids to State in Oct., 1875"		4,446 38
Taxes paid to County Treasurer since July, as per Sales Book	\$78 59	
Red'ns " " " " 1st, as per Duplicates	18 76	
Bids to State in October, 1876		\$97 35
To be charged County from Sales Book		4,621 58
Cash paid County Treasurer this day		14 20
		14,213 29
Totals	\$18,946 42	\$18,946 42
L. B. p. 225.		

**Table No. 123.—Lapeer County in Account with the State of Michigan.**

		Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1875.									
July 1.	To Balance from old account.....	12	--	\$8 70	\$125 53				
July 30.	Paid at Institution for Educating the Deaf and Dumb, and the Blind.....	11	--	4 42	68 89				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875..	11	--	1 27	19 79				
	" " " Aug., "	10	--	4 24	63 30				
	Red'n's " " " "	9	--		9 35				
	Taxes, etc., " " Sept., "	9	--	12 31	133 41				
	Red'n's " " " "	8	--		101 03				
	Taxes, etc., " " Oct., "	8	--	7 17	133 14				
	Red'n's " " " "	7	--		21 54				
	Bids to State in October, 1875.....	7	--	68 93	1,688 04				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	152 02	5,212 33				
M'ch 31.	Red'n's rec'd Co. Tr., Nov., 1875..	7	--	2 12	52 17				
	" " " Dec., "	6	--	2 81	80 24				
	" " " Jan., 1876..	5	--	1 05	35 63				
	Taxes, etc., " " Feb., "	4	--	7 44	304 19				
	Red'n's " " " "	4	--		14 52				
	Taxes, etc., " " M'ch, "	3	--	8 56	476 64				
	Red'n's " " " "	3	--		12 42				
	Taxes, etc., " " Apr., "	2	--	5 42	452 58				
	Red'n's " " " "	2	--		11 90				
	Taxes, etc., " " May, "	1	--	10 67	1,828 76				
	Red'n's " " " "		--		387 87				
	Taxes, etc., charged back.....		--		15 86				
	Interest on above.....		--		165 49				
			--		297 22				
1875.									
Nov. 3.	By Cash of County Treas.—General Account..					27		\$31 89	\$691 90
1876.									
May 1.	Taxes at Land Office and Int. to June 30, '76								12 80
June 30.	Am't charged Co. under Sec. 124, Tax Law, because also charged under Secs. 108 and 109,—and Interest to date.....								3 20
	Returns—Taxes of 1875.....					5		{ 152 02 252 39 }	11,269 72
	Interest on above.....								436 30
	To Balance to new account.....				703 06				
	Totals.....				\$12,413 92				\$12,413 92

*Transcript of Co. Acc't, Nov. 11, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.*

<i>Transcript of Co. Acc't, Nov. 11, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.</i>		Dr.	Cr.
Balance July 1, 1876.....			\$703 08
Aug. 21.	To Cash paid at Institution for the Deaf and Dumb, and the Blind.....	\$12 85	
Sept. 30.	Amount charged as "Bids to State in Oct., 1876".....		1,888 04
Taxes paid to County Treasurer in July, as per Duplicates.....		\$116 48	
" " " " " " since July, as per Sales Book.....		425 39	
Red'n's " " " " " " 1st, as per Duplicates.....		654 74	
Bids to State in October, 1876.....		1,196 61	
To be charged County from Sales Book.....		5,636 18	
Cash received of County Treasurer this day—General Account.....		45 80	
Balance due State remaining unpaid.....			553 18
			3,948 14
Totals.....		\$6,891 44	\$6,891 44
L. B. p. 263.			

**Table No. 124.—Leelanaw County in Account with the State of Michigan.**

		Nov.	Days.	Interest.	Amount, Dr.	Nov.	Days.	Interest.	Amount, Cr.
1875.	To Cash paid County Treas.	8	10	\$8 03	\$165 26				
Oct. 20.	Taxes, etc., rec'd Co. Tr., July, 1875.	11		84	13 24				
Nov. 30.	Red'n's " " Aug., " "	10		3 43	39 94				
	Taxes, etc., " " Sept., " "	9		15 63	156 17				
	Red'n's " " " " "				141 33				
	Taxes, etc., " " Oct., " "	8		15 78	329 15				
	Red'n's " " " " "				9 08				
	Bids to State in October, 1875.	7		47 02	1,151 84				
1876.	State Tax of 1875.	5		12 56	430 22				
Feb. 1.	Red'n's rec'd Co. Tr., Nov., 1875.	7		91	22 37				
M'ch 31.	" " " Dec., " "	6		1 91	54 72				
	" " " Jan., 1876.	5		92	31 37				
	Taxes, etc., " " Feb., " "	4		4 76	198 63				
	Red'n's " " " " "				75 41				
June 30.	Taxes, etc., " " M'ch, " "	3		5 61	274 97				
	Red'n's " " " " "				45 79				
	Taxes, etc., " " Apr., " "	2		1 00	86 28				
	" " " May, " "	1		44	74 92				
	" " " June, " "				281 50				
	" charged back				78 83				
	Interest on above				118 84				
1875.	July 1. By Balance from old account.					12		\$143 01	\$2,043 07
1876.	May 1. Taxes at Land Office and Int. to June 30, '76								14 77
	June 30. Returns—Taxes of 1875.					5		12 56 } 111 60 }	3,108 62
	Interest on above								267 17
	To Balance to new account.				1,704 93				
	Totals				\$5,433 63				\$5,433 63

*Transcript of Co. Acc't, Oct. 31, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.*

	Dr.	Cr.
Balance July 1, 1876.		\$1,704 93
Sept. 30.   Amount charged as "Bids to State in Oct., 1875"		1,151 84
Taxes paid to County Treasurer in July, as per Duplicates.	\$65 07	
" " " since July, as per Sales Book.	242 69	
Red'n's " " " 1st, as per Duplicates.	153 88	\$461 64
Bids to State in October, 1876.		1,709 85
To be charged County from Sales Book.	\$31 91	
" " " State Tax Land List.	18 30	50 21
Cash paid County Treasurer this day.		635 57
Totals.	\$2,856 77	\$2,856 77
L. B. p. 251.		



**Table No. 126.—Livingston County in Account with the State of Michigan.**

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
July 1.	To Balance from old account.....	12	--	\$303 08	\$4,329 68				
Nov. 30.	Taxes, etc., rec'd Co. Tr., Aug., 1875	10	--	3 06	89 88				
	Red'n's " " " " " " " "				12 50				
	Taxes, etc., " " Sept., " "	9	--	3 44	43 71				
	Red'n's " " " " " " " "				21 88				
	" " " " " " Oct., " "	8	--		6 44				
	Bids to State in October, 1875.....	7	--	5 08	124 62				
1876.									
Feb. 1	State Tax of 1875.....	5	--	279 67	9,589 02				
M'ch 31	Red'n's rec'd Co. Tr., Nov., 1875	7	--		4 33				
	" " " " Dec., " "	6	--	37	10 74				
	" " " " Jan., 1876	5	--	16	5 23				
	Taxes, etc., " " Feb., " "	4	--	2 17	90 66				
	Red'n's " " " " " " " "				2 58				
June 30.	Taxes, etc., " " M'ch, " "	3	--	38	21 40				
	" " " " Apr., " "	2	--	90	70 33				
	Red'n's " " " " " " " "				6 68				
	Taxes, etc., " " June, " "				68 58				
	Red'n's " " " " " " " "				18 72				
	Taxes, etc., charged back.....				20 18				
	Interest on above.....				598 78				
1875.									
July 7.	By Cash of County Treas.—Taxes, etc.....	11	23		33 30			\$33 77	
Sept. 23.	" " " " " " " "	9	7		3 94			54 88	
Oct. 5.	" " " " " " " "	8	25		3 38			65 59	
1876.									
Feb. 1.	" " " " " " " "							26 44	
	" " " " " " General Account					4	29	247 08	1,000 00
	" " " " " " State Tax of 1875								7,500 00
M'ch 17.	" " " " " " " "					8	13	15 88	750 00
	" " " " " " Taxes, etc.....								40 00
Apr. 30.	" " " " " " " "					2	10	6 59	74 54
	" " " " " " State Tax of 1875								409 06
May 1.	Taxes at Land Office and Int. to June 30, '76.								301 83
June 9.	Cash of County Treas.—Taxes, etc.....	1	31		77				77 11
June 30.	Returns—Taxes of 1875.....	5	--		24 09				835 18
	Interest on above.....								303 91
	Balance to new account.....								3,719 12
	Totals.....				\$15,080 94				\$15,080 94

*Transcript of Co. Acc't, Nov. 10, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.*

	Balance July 1, 1876.....	\$3,719 12	
July 19.	By Cash of County Treas.—Taxes, etc.....		\$92 30
Sept. 21.	" " " " " " " " " " " " " " " "		56 86
30.	Amounts charged as "Bids to State in Oct., 1875"		124 02
	Taxes paid to County Treasurer in July, as per Duplicates.....	\$13 23	
	" " " " since July, as per Sales Book.....	92 40	
Rod'ns	" " " " " " 1st, as per Duplicates..	39 61	
		145 13	
	Bids to State in October, 1876.....	175 50	
	Cash received of County Treasurer this day—Taxes, etc.....		96 89
	Balance due State remaining unpaid.....		2,679 06
	Totals.....	\$4,039 75	\$4,039 75
	L. B. p. 258.		

Table No. 127.—Mackinac County in Account with the State of Michigan.

		Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1875.									
Oct. 15.	To Cash paid County Treas. ....	8	15	\$236 66	\$4,772 83				
Nov. 30.	Taxes, etc., rec'd Co. Tr., Aug., 1875	10	--	26	4 49				
	Bids to State in October, 1875.....	7	--	52 68	1,289 95				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	10 86	372 31				
M'ch 31.	Red'ns rec'd Co. Tr., Dec., 1875.	6	--	17	4 93				
	Taxes, etc., " " Feb., 1876 }	4	--	97	31 01				
	Red'ns " " " }	4	--		10 73				
June 30.	" " " M'ch, " }	8	--	04	2 27				
	Taxes, etc., " " May, " }	1	--	28	48 81				
	" " " June, " }		--		150 02				
	" charged back.....		--		55 71				
	Interest on above.....		--		301 92				
1875.									
July 1.	By Balance from old account.....	12	--					\$428 49	\$6,121 34
1876.									
June 30.	Returns—Taxes of 1875.....	5	--					10 86 }	6,053 41
	Interest on above.....		--					236 67 }	676 02
	To Balance to new account.....		--		5,804 79				
	Totals.....		--		\$12,849 77				\$12,849 77

Transcript of Co. Acc't, Oct. 19, 1876.—Sec. 1073, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....		\$5,804 79
Sept. 30.   Amount charged as " Bids to State in Oct., 1875 ".....		1,289 95
Taxes paid to County Treasurer in July, as per Duplicates.....	\$3 17	
Red'ns " " " since July 1st, as per Duplicates....	4 14	
Bids to State in October, 1876.....		2,309 52
To be charged County from State Tax Land List.....		54 09
Cash paid County Treasurer this day.....		4,723 83
Totals.....	\$7,084 74	\$7,084 74
L. B. p. 230.		

Table No. 128.—Macomb County in Account with the State of Michigan.

		Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1875.									
July 1.	To Balance from old account.....	12	--	\$11 83	\$169 08				
July 30.	Paid at Institution for Educating the Deaf and Dumb, and the Blind.....	11	--	2 28	35 45				
Sept. 15.	Error in credit of Returns.—Taxes of 1874, \$5 52, and Int. to June 30, 1875, \$0 18.....	12	--	40	5 68				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	11 64	147 88				
	Red'ns " " " " " "				33 69				
	Taxes, etc., " " Sept., " "	9	--	14 40	172 82				
	Red'ns " " " " " "				101 32				
	Taxes, etc., " " Oct., " "	8	--	4 95	63 00				
	Red'ns " " " " " "				53 11				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	407 92	13,982 27				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875.....	7	--	21	5 27				
	Taxes, etc., " " Dec., " "	6	--	1 98	2 71				
	Red'ns " " " " " "				53 93				
	" " " " Jan., 1876.....	5	--	56	20 19				
	Taxes, etc., " " Feb., " "	4	--	3 94	138 46				
	Red'ns " " " " " "				30 50				
June 30.	Taxes, etc., " " M'ch, " "	3	--	2 71	154 78				
	Red'ns " " " Apr., " "	2	--	1 75	105 63				
	Taxes, etc., " " May, " "	1	--	33	43 38				
	Red'ns " " " June, " "				57 06				
	Taxes, etc., " " " " " "				132 78				
	Red'ns " " " " " "				60 59				
	Taxes, etc., charged back.....				7 49				
	Interest on above.....				464 82				
1875.									
July 2.	By Cash of County Treas.—Taxes, etc.....	11	28		\$6 66			\$26 06	
Aug. 7.	" " " " " " " " " " " "	10	23		11 40			181 87	
Oct. 6.	" " " " " " " " " " " "	8	24		17 73			337 94	
	General Account {							7 50	
	Error in Taxes, etc., charged back, June 30, 1875.....	12	--		1 29			18 43	
Nov. 10.	Cash of County Treas.—Taxes, etc.....	7	26		2 36			53 11	
1876.									
Jan. 5.	" " " " " " " " " " " "	5	25		1 98			58 49	
Feb. 3.	" " " " " " " " " " " "	4	27		69			23 97	
Feb. 10.	" " " " " " State Tax of 1875.....	4	30		272 22			10,000 00	
M'ch 2.	" " " " " " Taxes, etc.....	3	28		3 89			169 68	
Apr. 5.	" " " " " " " " " " " "	2	25		18 06			153 93	
	State Tax of 1875 {							938 54	
May 2.	" " " " " " Taxes, etc.....	1	27		1 65			149 01	
June 6.	" " " " " " " " " " " "		24		6 36			56 06	
	General Account {							1,284 75	
14.	" " " " " " Taxes, etc.....		18		06			25 00	
23.	" " " " " " General Account.....		7		80			592 32	
30.	Returns—Taxes of 1875.....	5	--		35 78			1,226 80	
	Interest on above.....							380 84	
	Balance to new account.....							278 23	
	Totals.....				\$16,031 81			\$16,031 81	

Transcript of Co. Acc't, Oct. 3, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

		Dr.	Cr.
July 7.	Balance July 1, 1876.....	\$278 23	
Aug. 5.	By Cash of County Treas.—Taxes, etc.....		\$168 14
Sept. 6.	" " " " " " " " " " " "		29 50
	" " " " " " " " " " " "		134 41
	Taxes paid to County Treasurer in July, as per Duplicates.....	\$29 50	
	" " " " " " since July, as per Sales Book.....	286 72	
	Red'ns " " " " " " 1st, as per Duplicates.....	158 26	
	Cash received of County Treasurer this day.. { General Account.....\$111 50	474 48	
	{ Taxes, etc.....308 16 }		420 66
	Totals.....	\$752 71	\$752 71
	L. B. p. 222.....		

Table No. 129.—*Manistee County in Account with the State of Michigan.*

		Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1875.	To Cash paid County Treasurer.....	8	4	\$86 11	\$1,814 97				
Oct. 25.	Red'n's rec'd by Co. Tr. in Dec., 1874,								
Nov. 30.	\$2,906 99, and Int. to June 30, 1875,								
	\$101 71.....	12	--	210 55	3,007 79				
	Taxes, etc., rec'd Co. Tr., July, 1875				280 45				
	Red'n's " " " " " "	11	--	18 97	35 81				
	Taxes, etc., " " " Aug., " "				486 97				
	Red'n's " " " " " "	10	--	31 99	61 44				
	Taxes, etc., " " " Sept., " "				1,281 29				
	Red'n's " " " " " "	9	--	88 37	401 97				
	" " " " " Oct., " "	8	--	83	17 74				
	Bids to State in October, 1875.....	7	--	165 08	4,042 48				
1876.	State Tax of 1875.....	5	--	59 37	2,036 39				
Feb. 1.	Red'n's rec'd Co. Tr., Nov., 1875.....	7	--	6 09	149 39				
M'ch 31.	" " " " Dec., " "	6	--	88	23 63				
	" " " " Jan., 1876.....	5	--	86	29 84				
	Taxes, etc., " " " Feb., " "	4	--	16	41				
	Red'n's " " " " " "	4	--		6 70				
May 31.	Paid at Michigan Asylum for Insane	1	--	7 15	1,325 17				
June 30.	Taxes, etc., rec'd Co. Tr., M'ch, 1876				267 40				
	Red'n's " " " " " "	3	--	4 72	2 09				
	Taxes, etc., " " " Apr., " "				303 96				
	Red'n's " " " " " "	2	--	3 71	13 76				
	Taxes, etc., " " " May, " "				3,291 78				
	Red'n's " " " " " "	1	--	3 42	7 65				
	Taxes, etc., " " " June, " "				779 21				
	Red'n's " " " " " "				62 35				
	Taxes, etc., charged back.....				335 90				
	Interest on above.....				698 19				
1875.	By Balance from old account.....					12	--	\$826 13	\$11,801 83
July 1.	Taxes at Land Office and Int. to June 30, '76								142 05
1876.	Returns—Taxes of 1875.....					5	--	{ 59 37 }	15,587 42
May 1.	Interest on above.....							{ 584 67 }	1,450 17
June 30.	To Balance to new account.....				9,338 65				
	Totals.....				\$28,981 47				\$28,981 47
Transcript of Co. Acc't, Oct. 26, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.									
								Dr.	Cr.
	Balance July 1, 1876.....								\$9,338 65
Sept. 30.	Amount charged as "Bids to State in Oct., 1875".....								4,042 46
	Taxes paid to County Treasurer in July, as per Duplicates.....				\$906 30				
	" " " " since July, as per Sales Book.....				6,133 66				
	Red'n's " " " " 1st, as per Duplicates.....				504 36			\$6,846 32	
	Bids to State in October, 1876.....							3,315 25	
	To be charged County from Sales Book.....							6 61	
	Cash paid County Treasurer this day.....							3,212 93	
	Totals.....							\$13,381 11	\$13,381 11
	L. B. p. 241.								



Table No. 130.—*Manitou County in Account with the State of Michigan.*

		Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1875.	To Taxes, etc., rec'd Co. Tr., Aug., 1875..	10	--	\$0 68	\$11 43				
Nov. 30.	Bids to State in October, 1875.....	7	--	19 76	484 07				
1876.	State Tax of 1875.....	5	--	2 41	82 74				
Feb. 1.	Taxes, etc., rec'd Co. Tr., June, 1876..	--	--	--	11 66				
June 30.	" " charged back.....	--	--	--	5 90				
	Interest on above.....	--	--	--	22 83				
1875.	By Balance from old account.....					12	--	\$29 30	\$418 56
July 1.	Returns—Taxes of 1875.....					5	--	{ 2 41 }	603 38
1876.	Interest on above.....							21 66 }	53 40
June 30.	To Balance to new account.....				456 71				
	Totals.....				\$1,075 34				\$1,075 34

Transcript of Co. Acc't, Nov. 20, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.					Dr.	Cr.
Balance July 1, 1876.....						\$456 71
Sept. 30.   Amount charged as "Bids to State in Oct., 1875".....						484 07
Taxes paid to County Treasurer since July, as per Sales Book.....					\$221 91	
Red'ns " " " " " 1st, as per Duplicates....					15 83	
Bids to State in October, 1876.....					\$235 74	
To be charged County from State Tax Land List.....					518 02	
Cash paid County Treasurer this day.....					2 68	
Totals.....					184 84	
L. B. p. 289.					\$940 78	\$940 78

Table No. 131.—Marquette County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
July 30.	To Paid at Institution for Educating the Deaf and Dumb, and the Blind.....	11	--	85 05	\$78 85				
Nov. 13.	Cash paid County Treas.....	7	17	338 96	7,679 42				
30.	Taxes, etc., rec'd Co. Tr., July, 1875.....	11	--	18 42	287 28				
	Red'ns " " " Aug., " ".....	10	--	24 27	819 74				
	Taxes, etc., " " " Sept., " ".....	9	--	221 64	1,202 84				
	Red'ns " " " " " ".....	8	--	38 99	3,018 90				
	Taxes, etc., " " " Oct., " ".....	7	--	415 04	792 68				
	Bids to State in October, 1875.....				10,164 43				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	96 28	3,301 14				
	Transportation of Troops to quell riot, in July and August, 1874.....	4	5	2 53	104 40				
M'ch 31.	Red'ns rec'd Co. Tr., Dec., 1875.....	6	--	21 77	623 19				
	Red'ns " " " Jan., 1876.....	5	--	1 08	86 65				
	Taxes, etc., " " " Feb., " ".....	4	--	109 76	4,653 84				
	Red'ns " " " " " ".....				20 66				
	Taxes, etc., " " " M'ch, " ".....	3	--	52 72	2,975 35				
	Red'ns " " " " " ".....				86 86				
	Taxes, etc., " " " Apr., " ".....	2	--	10 05	836 34				
	Red'ns " " " " " ".....				25 58				
	Taxes, etc., " " " May, " ".....	1	--	19 05	3,021 93				
	Red'ns " " " " " ".....				243 86				
	Taxes, etc., " " " June, " ".....				3,214 39				
	Red'ns " " " " " ".....				85 42				
	Taxes, etc., charged back.....				434 39				
	Interest on above.....				1,373 61				
1875.									
July 1.	By Balance from old account.....					12	--	\$1,228 11	\$17,544 41
Sept. 30.	By $\frac{1}{2}$ Mining Tax collected in Fiscal Year 1875.....					9	--	320 21	4,194 43
1876.									
June 30.	Returns—Taxes of 1875.....					5	--	96 28	46,813 00
	Interest on above.....							1,812 99	
	To Balance to new account.....				27,252 33				3,357 59
	Totals.....				\$71,909 43				\$71,909 43

Transcript of Co. Acc't, Nov. 23, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Aug. 21. Balance July 1, 1876.....		\$27,252 33
Sept. 30. To Cash paid at Institution for the Deaf and Dumb, and the Blind.....	\$113 11	
By $\frac{1}{2}$ Mining Tax collected in Fiscal Year 1876.....		3,649 91
Amount charged as "Bids to State in Oct., 1875".....		10,164 43
Taxes paid to County Treasurer in July, as per Duplicates.....	\$347 77	
Red'ns " " " " " " since July, as per Sales Book.....	4,456 29	
1st, as per Duplicates.....	1,183 40	
Bids to State in October, 1876.....	5,987 46	
To be charged County from Sales Book.....	27,964 85	
Cash paid County Treasurer this day.....	656 22	
	6,345 03	
Totals.....	\$41,066 67	\$41,066 67
L. B. p. 293.		

a Received from the following Companies:

Iron:		Iron:	
Champion.....	\$474 42	Pittsburgh and Lake Superior.....	\$79 50
Cleveland.....	1,067 60	Republic.....	1,268 88
Himrod Hematite.....	20 65	Saginaw.....	454 86
Iron Cliffs.....	466 03	Shenango.....	71 41
Keystone.....	56 31	Steward.....	06
Kloman.....	367 44	Watson.....	17 56
Lake Superior.....	1,196 88	Winthrop.....	168 15
Marquette and Pacific Rolling Mill.....	114 01		
McComber.....	26 42		\$8,388 85
New York.....	1,465 81		
Pittsburgh and Lake Angeline.....	1,072 87	One-half.....	\$4,194 43

Table No. 132.—Mason County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
July 30.	To Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	--	\$1 47	\$22 97				
Oct. 23.	Cash paid County Treas.	8	7	243 44	5,088 93				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	13 15	149 18				
	Red'ns	11	--		55 82				
	Taxes, etc., " " Aug., "	10	--	8 17	129 12				
	Red'ns				11 04				
	Taxes, etc., " " Sept., "	9	--	60 30	537 76				
	Red'ns				610 76				
	Taxes, etc., " " Oct., "	8	--	23 28	414 47				
	Red'ns				84 04				
	Bids to State in October, 1875	7	--	111 29	2,725 62				
1876.									
Feb. 1.	State Tax of 1875	5	--	25 33	868 72				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875	7	--	1 45	35 62				
	" " " Dec., "	6	--	19	5 45				
	" " " Jan., 1876	5	--	24	8 43				
	Taxes, etc., " " Feb., "	4	--	11 18	472 42				
	Red'ns				7 08				
June 30.	Taxes, etc., " " M'ch, "	3	--	14 43	786 26				
	Red'ns				38 39				
	Taxes, etc., " " Apr., "	2	--	3 27	272 15				
	Red'ns				8 69				
	Taxes, etc., " " May, "	1	--	2 93	502 54				
	Red'ns				211 06				
	Taxes, etc., charged back				117 74				
	Interest on above				520 10				
1875.	July 1.					12	--	\$697 62	\$9,365 99
1876.	May 1.								163 75
	June 30.					5	--	25 33 331 55	8,825 96
									1,054 50
	Totals				\$20,010 20				\$20,010 20

Transcript of Co. Acc't, Oct. 10, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876		\$5,625 20
Aug. 31. To Cash paid at Institution for the Deaf and Dumb, and the Blind	\$25 09	
Sept. 30. Amount charged as "Bids to State in Oct., 1875"		2,725 62
Taxes paid to County Treasurer in July, as per Duplicates	\$83 14	
Red'ns " " " since July, as per Sales Book	852 43	
Red'ns " " " 1st, as per Duplicates	517 11	1,452 68
Bids to State in October, 1876		2,783 04
To be charged County from Sales Book	\$51 00	
" " " State Tax Land List	10 51	61 51
Cash paid County Treasurer this day		4,025 50
Totals	\$5,350 82	\$8,350 82
L. B. p. 226.		



Table No. 134.—Menominee County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
Nov. 30.	To Taxes, etc., rec'd Co. Tr., July, 1875.	11	--	\$3 02	\$47 01				
	Red'ns " " Aug., "	10	--	5 50	53 50				
	Taxes, etc., " " Sept., "	9	--	12 05	196 24				
	Red'ns " " " "				31 33				
	Bids to State in October, 1875.	7	--	37 25	912 25				
1876.	State Tax of 1875.	5	--	37 99	1,298 94				
Feb. 1.	Red'ns rec'd Co. Tr., Nov., 1875.	7	--	10	2 45				
Mar. 31.	" " " Dec., "	6	--	33	9 96				
	" " " Jan., 1876.	5	--	63	21 68				
	Taxes, etc., " " Feb., "	4	--	1 22	52 29				
June 30.	Red'ns " " " Mar., "	8	--	6 80	369 30				
	Taxes, etc., " " Apr., "	2	--	2 91	244 99				
	Red'ns " " " May, "	1	--	3 72	596 04				
	Taxes, etc., " " June, "				40 22				
	Red'ns " " " "				698 78				
	Taxes, etc., charged back.				13 24				
	Interest on above.				191 93				
					111 44				
1875.	By Balance from old account.					12	--	\$61 69	\$681 33
1876.	Returns—Taxes of 1875.					5	--	37 89	5,364 62
June 30.	Interest on above.							169 40	268 98
	To Balance to new account.				1,565 73				
	Totals.				\$6,514 93				\$6,514 93

Transcript of Co. Acc't, Nov. 9, 1876,—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.		\$1,565 73
Sept. 30.   Amount charged as "Bids to State in Oct., 1875"		912 25
Taxes paid to County Treasurer in July, as per Duplicates.	\$56 26	
" " " " since July, as per Sales Book.	297 51	
Red'ns " " " " 1st, as per Duplicates.	467 33	
Bids to State in October, 1876		1,685 94
To be charged County from Sales Book		43 94
Balance due State remaining unpaid.		73 00
Totals.	\$2,550 98	\$2,550 98
L. B. p. 255.		

Table No. 125.—Midland County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.	To								
July 19.	Cash paid County Treas. ....	11	11	\$132 61	\$2,000 00				
Aug. 2	Amount under J. R. No. 31, 1875.....	10	28	351 61	5,513 06				
Oct. 22	Cash paid County Treas. ....	8	8	1,221 56	25,331 80				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875..	11	--	5 68	88 63				
	Red'ns " " Aug., " " }	10	--	15 50	243 85				
	Taxes, etc., " " Sept., " " }	9	--	143 09	2,111 90				
	Red'ns " " Oct., " " }	8	--	22 55	613 69				
	Bids to State in October, 1875.....	7	--	715 58	483 32				
1876.					17,524 66				
Feb. 1	State Tax of 1875.....	5	--	76 01	2,606 16				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875..	7	--	5 27	128 96				
	" " " Dec., " "	6	--	15 31	437 31				
	" " " Jan., 1876..	5	--	3 30	113 08				
	Taxes, etc., " " Feb., " "	4	--	5 98	222 21				
	Red'ns " " " " }	4	--	5 98	83 66				
May 31.	Paid at Michigan Asylum for Insane	1	--	4 89	837 01				
June 30.	Taxes, etc., rec'd Co. Tr., M'ch, 1876..	3	--	8 37	477 90				
	Red'ns " " Apr., " " }	2	--	12 14	1,034 26				
	Taxes, etc., " " May, " " }	1	--	11 77	5 49				
	Red'ns " " " " }	1	--	11 77	1,976 50				
	Taxes, etc., " " June, " " }	--	--	--	40 68				
	Red'ns " " " " }	--	--	--	953 38				
	Taxes, etc., charged back.....	--	--	--	27 09				
	Interest on above.....	--	--	--	244 49				
					2,751 22				
1875.	By Balance from old account.....					12	--	\$3,755 25	\$53,646 41
July 1.									
1876.	Taxes at Land Office and Int. to June 30, '76.								47 83
May 1.	Returns—Taxes of 1875.....					5	--	{ 76 01 }	15,021 12
June 30.	Interest on above.....							{ 517 22 }	4,348 55
	To Balance to new account.....				7,241 88				
	Totals.....				\$73,063 91				\$73,063 91

Transcript of Co. Acc't, Nov. 1, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law,  
(As Amended).

		Dr.	Cr.
Sept. 30.	Balance July 1, 1876.....		\$7,241 88
	Amount charged as "Bids to State in Oct., 1875".....		17,524 66
	Taxes paid to County Treasurer in July, as per Duplicates.....	\$71 37	
"	" " " since July, as per Sales Book.....	857 44	
Red'ns	" " " 1st, as per Duplicates.....	288 36	
	Bids to State in October, 1876.....	\$1,217 17	
	To be charged County from Sales Book.....	7,603 57	
"	" " State Tax Land List.....	\$100 21	
	Cash paid County Treasurer this day.....	206 37	
	Balance due State remaining unpaid.....		306 58
			15,739 22
			100 00
	Totals.....	\$24,866 54	\$24,866 54
	L. B. p. 299.		

**Table No. 136.—Missaukee County in Account with the State of Michigan.**

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.	To Cash paid County Treas.	8	2	\$645 15	\$13,710 28				
Oct. 28.	Taxes, etc., rec'd Co. Tr., July, 1875	11		3 47	2 84				
Nov. 30.	Red'ns " " " "				51 18				
	Taxes, etc., " " Aug., " "	10		3 41	48 09				
	Red'ns " " " " "				10 35				
	Taxes, etc., " " Sept., " "	9		1 63	22 27				
	Red'ns " " " " "				8 70				
	Bids to State in October, 1875	7		266 04	6,515 35				
1876.	State Tax of 1875	5		10 86	372 31				
Feb. 1.	Red'ns rec'd Co. Tr., Dec., 1875	6		73	90 85				
M'ch 31.	Taxes, etc., " " Feb., 1876	4		3 30	141 88				
June 30.	Red'ns " " " M'ch, " "	3		16 50	869 81				
	Taxes, etc., " " Apr., " "	2		1 93	164 63				
	" " " May, " "	1		64	110 55				
	" " " June, " "				14 17				
	Red'ns " " " " "				1 77				
	Taxes, etc., charged back				55 13				
	Interest on above				953 66				
1875.	July 1. By Balance from old account					12		\$1,426 15	\$20,373 49
1876.	May 1. Taxes at Land Office and Int. to June 30, '76								145 15
June 30.	Returns—Taxes of 1875					5		10 86	13,344 69
	Interest on above							540 52	1,977 53
	To Balance to new account				12,694 68				
	Totals				\$35,840 86				\$35,840 86

*Transcript of Co. Acc't, Oct. 30, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.*

	Dr.	Cr.
Balance July 1, 1876		\$12,694 68
Sept. 30.   Amount charged as "Bids to State in Oct., 1875"		6,515 35
Taxes paid to County Treasurer in July, as per Duplicates	\$2 61	
" " " " since July, as per Sales Book	2 72	
Bids to State in October, 1876		35 33
To be charged County from Sales Book	\$15 36	
" " " " State Tax Land List	2,199 61	
Cash paid County Treasurer this day		4,582 09
		2,214 97
		12,407 64
Totals	\$19,210 08	\$19,210 08
L. B. p. 233.		

Table No. 137.—Monroe County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.	To Balance from old account.....	12	--	\$2,153 62	\$30,765 90				
July 1.	Paid at Institution for Educating								
30.	the Deaf and Dumb, and the Blind	11	--	2 52	39 23				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	3 93	6 96				
	Red'ns " " " " " "				54 40				
	Taxes, etc., " " " " Aug., " "	10	--	2 41	41 36				
	Red'ns " " " " " " Sept., " "	9	--	46 34	246 91				
	Taxes, etc., " " " " " " Oct., " "	8	--	6 50	635 66				
	Red'ns " " " " " " " "				116 07				
	Bids to State in October, 1875.....	7	--	84 15	23 32				
					2,060 82				
1876.	State Tax of 1875.....	5	--	228 03	7,818 49				
Feb. 1.	Red'ns rec'd Co. Tr., Nov., 1875..	7	--	1 33	32 65				
M'ch 31.	" " " " " " Dec., " "	6	--	92	26 39				
	Taxes, etc., " " " " Jan., 1876	5	--	2 39	1 00				
	Red'ns " " " " " " " "				80 94				
	Taxes, etc., " " " " Feb., " "	4	--	3 63	78 07				
	Red'ns " " " " " " " "				79 28				
	Taxes, etc., " " " " M'ch, " "	3	--	11 74	545 70				
	Red'ns " " " " " " " "				125 03				
	Taxes, etc., " " " " Apr., " "	2	--	3 55	246 93				
	Red'ns " " " " " " " "				57 12				
	Taxes, etc., " " " " May, " "	1	--	1 78	285 09				
	Red'ns " " " " " " " "				20 77				
	Taxes, etc., " " " " June, " "				197 23				
	Red'ns " " " " " " " "				11 77				
	Taxes, etc., charged back.....				28 88				
	Interest on above.....				2,552 84				
1875.	By Cash of County Treas.—Taxes, etc.....	10	19		\$28 58				\$490 91
Aug. 11.	" " " " " " " "	7	--		15 60				382 04
Nov. 30.	" " " " " " " "								
1876.	" " " " " " " "								
Jan. 10.	" " " " " " " "	5	20		2 72				82 69
Apr. 3.	" " " " " " " "								
	February 19th.....	4	11		2 06				81 06
	Cash of County Treas.—Taxes, etc.....	2	27		2 21				129 74
27.	" " " " " " " "	2	3		50 30				751 47
	" " " " " " " "								3,354 61
June 30.	State Tax of 1875.....	5	--		127 08				4,357 00
	Returns—Taxes of 1875.....								228 55
	Interest on above.....								36,348 94
	Balance to new account.....								
	Totals.....				\$46,176 90				\$46,176 90

Transcript of Co. Acc't, Nov. 14, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

		Dr.	Cr.
	Balance July 1, 1876.....	\$36,348 94	
Aug. 21.	To Cash paid at Institution for the Deaf and Dumb, and the Blind...	40 00	
July 14.	By Cash of County Treasurer,—Taxes, etc.....		\$316 54
Sept. 30.	Amount charged as "Bids to State in Oct., 1875"		2,060 93
	Taxes paid to County Treasurer in July, as per Duplicates.....	\$124 13	
	Red'ns " " " " " " since July, as per Sales Book.....	206 81	
	Red'ns " " " " " " 1st, as per Duplicates.....	357 92	
	Bids to State in October, 1876.....	2,385 04	
	To be charged County from Sales Book.....	9 32	
	Cash received of County Treasurer this day,—Taxes, etc.....		600 00
	Balance due State remaining unpaid.....		35,663 86
	Totals.....	\$39,141 22	\$39,141 22
	L. R. p. 271		



**Table No. 138.—Montcalm County in Account with the State of Michigan.**

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1876.									
July 30.	To Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	--	\$2 45	\$38 08				
Aug. 16.	Paid for services of Troops to quell riot in March, 1874.	10	14	7 74	126 83				
Nov. 5.	Cash paid County Treas.	7	25	278 88	6,103 37				
30.	Taxes, etc., rec'd Co. Tr., July, 1875.	11	--	18 93	224 96				
	Red'n's " " " Aug., "	10	--	16 09	225 64				
	Taxes, etc., " " Sept., "	9	--	154 91	50 27				
	Red'n's " " " Oct., "	8	--	3 01	2,570 77				
	Bids to State in October, 1875	7	--	249 35	379 79				
1876.	State Tax of 1875	5	--	119 46	64 53				
Feb. 1	Red'n's rec'd Co. Tr., Nov., 1875	7	--	89	6,106 62				
M'ch 31.	" " " Dec., "	8	--	3 43	21 81				
	" " " Jan., 1876	5	--	1 30	98 19				
	Taxes, etc., " " Feb., "	4	--	1 83	41 07				
June 30.	Red'n's " " " M'ch, "	3	--	20 91	56 37				
	Taxes, etc., " " Apr., "	2	--	10 74	22 05				
	Red'n's " " " May, "	1	--	12 49	1,119 27				
	Taxes, etc., " " June, "	--	--	--	75 37				
	Red'n's " " " "	--	--	--	827 94				
	Taxes, etc., " " " "	--	--	--	81 70				
	Red'n's " " " "	--	--	--	2,103 43				
	Taxes, etc., " " " "	--	--	--	89 16				
	Red'n's " " " "	--	--	--	710 89				
	Taxes, etc., charged back	--	--	--	52 72				
	Interest on above.	--	--	--	411 25				
					902 31				
1876.									
July 1.	By Balance from old account.	12	--		\$1,124 00				\$16,057 08
1876.									
May 1.	Taxes at Land Office and Int. to June 30, '76								106 82
June 30.	Am't charged Co. under Sec. 124, Tax Law, because also charged under Secs. 106 and 108, and Interest to date								7 97
	Returns—Taxes of 1875	5	--		119 46				21,419 75
	Interest on above				721 85				1,965 31
	To Balance to new account.				12,900 18				
	Totals				\$39,558 93				\$39,558 93

<i>Transcript of Co. Acct<sup>d</sup>, Nov. 16, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.</i>		<i>Dr.</i>	<i>Cr.</i>
Balance July 1, 1876.....			\$12,900 13
Aug. 21.	To Cash paid at Institution for the Deaf and Dumb, and the Blind.....	\$1 95	
Sept. 30.	Amount charged as "Bids to State in Oct., 1876".....		6,106 62
Taxes paid to County Treasurer in July, as per Duplicates.....	\$412 15		
" " " since July, as per Sales Book.....	1,468 34		
Red'ns " " " 1st, as per Duplicates....	1,081 61		
Bids to State in October, 1876.....		2,962 10	
To be charged County from Sales Book.....		7,874 02	
Cash paid County Treasurer this day.....		17 19	
		8,151 49	
Totals.....		\$19,006 75	\$19,006 75
L. B. p. 234.			

Table No. 139.—Muskegon County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
July 1.	To Balance from old account.....	12	--	\$545 22	\$7,788 95				
July 12.	Paid at Michigan Asylum for Insane.....	11	18	33 66	497 39				
30.	Paid at Institution for Educating the Deaf and Dumb, and the Blind.....	11	--	1 12	17 52				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875.....	11	--	31 38	489 04				
	"    "    "    "    Aug., ".....	10	--	30 92	383 59				
	Red'ns "    "    "    "    ".....	10	--		146 24				
	Taxes, etc., "    "    "    "    Sept., ".....	9	--	143 56	1,967 34				
	Red'ns "    "    "    "    ".....	8	--	3 01	767 14				
	"    "    "    "    "    Oct., ".....	7	--	358 25	64 40				
	Bids to State in October, 1875.....	7	--		8,773 50				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	126 70	4,343 60				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875.....	7	--	2 48	60 87				
	"    "    "    "    "    Dec., ".....	6	--	6 65	189 85				
	"    "    "    "    "    Jan., 1876.....	5	--	20 12	689 96				
	Taxes, etc., "    "    "    "    "    Feb., ".....	4	--	5 25	164 81				
	Red'ns "    "    "    "    "    ".....	4	--		59 84				
May 31.	Paid at Michigan Asylum for Insane.....	1	--	14 75	2,527 38				
June 30.	Taxes, etc., rec'd Co. Tr., M'ch, 1876.....	3	--	20 27	854 73				
	Red'ns "    "    "    "    "    ".....	3	--		303 33				
	Taxes, etc., "    "    "    "    "    Apr., ".....	2	--	5 76	451 98				
	Red'ns "    "    "    "    "    ".....	2	--		41 95				
	Taxes, etc., "    "    "    "    "    May, ".....	1	--	8 32	1,244 39				
	Red'ns "    "    "    "    "    ".....	1	--		182 28				
	Taxes, etc., "    "    "    "    "    June, ".....		--		1,772 26				
	Red'ns "    "    "    "    "    ".....		--		43 49				
	Taxes, etc., charged back.....		--		1,313 98				
	Interest on above.....		--		1,357 42				
1875.									
July 24.	By Cash of County Treas.—Taxes, etc.....	11	6		\$196 00				\$3,000 00
1876.									
Jan. 13.	"    "    "    "    "    ".....	5	17		10 24				315 23
Feb. 8.	"    "    "    "    "    ".....	4	12		17 71				689 96
M'ch 9.	"    "    "    "    "    ".....	3	21		4 82				223 76
Apr. 27.	"    "    "    "    "    ".....	2	3		14 18				1,158 25
May 23.	"    "    "    "    "    ".....	1	5		3 68				537 95
June 7.	"    "    "    "    "    ".....		23		6 38				1,495 64
30.	Am't charged Co. under Sec. 124, Tax Law, —because also charged under Secs. 106 and 108—and Interest to date.....		--						5 15
	Returns—Taxes of 1875.....	5	--		126 70				18,849 74
	Interest on above.....		--		604 42				984 13
	Balance to new account.....		--						9,306 45
	Totals.....		--		\$36,497 26				\$36,497 26

Transcript of Co. Acc't, Nov. 15, 1876.—Sec. 1072, C. L. 1071.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....	\$9,306 45	
Aug. 21. To Cash paid at Institution for the Deaf and Dumb, and the Blind.....	17 66	
Sept. 12. "    "    "    "    "    "    Michigan Asylum for Insane.....	705 22	
30. Amount charged as "Bids to State in Oct., 1875,".....		\$8,773 50
Taxes paid to County Treasurer in July, as per Duplicates.....	\$953 74	
Red'ns "    "    "    "    "    "    since July, as per Sales Book.....	1,969 08	
"    "    "    "    "    "    1st, as per Duplicates.....	452 05	
Bids to State in October, 1876.....	3,074 87	
To be charged County from Sales Book.....	11,720 01	
"    "    "    "    "    "    State Tax Land List.....		
"    "    "    "    "    "    ".....	\$154 34	
"    "    "    "    "    "    ".....	23 55	
Cash received of County Treasurer this day—Taxes, etc.....	177 89	
Balance due State remaining unpaid.....		160 66
Totals.....	\$25,002 10	\$25,002 10
L. R. p. 274.		

**Table No. 140.—Newaygo County in Account with the State of Michigan.**

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
July 30.	To Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	--	\$2 57	\$40 00				
Nov. 11.	Cash paid County Treas.	7	19	333 85	7,497 56				
30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	22 83	340 95				
	Red'n's " " " "				14 87				
	Taxes, etc., " " Aug., "	10	--	477 97	4,180 69				
	Red'n's " " " "				4,033 07				
	Taxes, etc., " " Sept., "	9	--	37 12	633 89				
	Red'n's " " " "				73 07				
	Taxes, etc., " " Oct., "	8	--	13 92	213 66				
	Red'n's " " " "	7	--	252 71	84 91				
	Bids to State in October, 1875				6,188 88				
1876.									
Feb. 1.	State Tax of 1875	5	--	50 68	1,737 44				
M'ch 31.	Red'n's rec'd Co. Tr., Nov., 1875	7	--	3 47	85 00				
	" " " Dec., "	6	--	1 77	50 51				
	" " " Jan., 1876	5	--	14	4 56				
	" " " Feb., "	4	--	08	8 46				
June 30.	Taxes, etc., " " M'ch, "	3	--	27 02	1,574 93				
	Red'n's " " " "				3 26				
	Taxes, etc., " " Apr., "	2	--	5 64	472 07				
	Red'n's " " " "				10 19				
	Taxes, etc., " " May, "	1	--	4 70	719 48				
	Red'n's " " " "				85 93				
	Taxes, etc., " " June, "				904 80				
	Red'n's " " " "				55 47				
	Taxes, etc., charged back				268 60				
	Interest on above				1,235 07				
1875.	July 1. By Balance from old account					12		\$1,637 77	\$23,396 72
1876.	May 1. Taxes at Land Office and Int. to June 30, 1876								103 81
June 30.	Returns—Taxes of 1875					5		50 68	13,375 27
	Interest on above							484 91	2,173 36
	To Balance to new account				8,556 84				
	Totals				\$39,049 16				\$39,049 16

Transcript of Co. Acc't, Oct. 27, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876		\$8,556 84
Sept. 30.   Amount charged as "Bids to State in Oct., 1875"		6,188 88
Taxes paid to County Treasurer in July, as per Duplicates	\$73 89	
" " " since July, as per Sales Book	630 13	
Red'n's " " " 1st, as per Duplicates	188 74	
Bids to State in October, 1876	\$892 76	
To be charged County from Sales Book	4,933 57	
" " " State Tax Land List	\$117 26	
Cash paid County Treasurer this day	12 07	129 33
		8,790 06
Totals	\$14,745 72	\$14,745 72
L. B. p. 243.		

Table No. 141.—Oakland County in Account with the State of Michigan.

		Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1875.	To Balance from old account.....	12	--	\$20 87	\$298 21				
July 1.	Paid at Institution for Educating								
30.	the Deaf and Dumb, and the Blind	11	--	2 56	39 69				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	5 93	77 77				
	Red'ns " " " " " "				14 38				
	Taxes, etc., " " " Aug., " "	10	--	10 92	63 34				
	Red'ns " " " " " "				123 88				
	Taxes, etc., " " " Sept., " "	9	--	9 85	91 24				
	Red'ns " " " " " "				86 75				
	Taxes, etc., " " " Oct., " "	8	--	3 03	43 39				
	Red'ns " " " " " "				21 69				
	Bids to State in October, 1875.....	7	--	15 43	877 83				
1876.	State Tax of 1875.....	5	--	633 44	21,718 02				
Feb. 1.	Red'ns rec'd Co. Tr., Nov., 1875.....	7	--	67	16 21				
M'ch 31.	" " " " Dec., " "	6	--	3 44	98 38				
	" " " " Jan., 1876.....	5	--		90				
	Taxes, etc., " " " Feb., " "	4	--	7 90	284 85				
	Red'ns " " " " " "				53 82				
June 30.	Taxes, etc., " " " M'ch, " "	3	--	1 63	54 60				
	Red'ns " " " " " "				87 72				
	Taxes, etc., " " " Apr., " "	2	--	1 83	128 93				
	Red'ns " " " " " "				28 47				
	Taxes, etc., " " " May, " "	1	--	77	102 37				
	Red'ns " " " " " "				30 32				
	Taxes, etc., " " " June, " "				118 90				
	Red'ns " " " " " "				23 70				
	Taxes, etc., charged back.....				473 43				
	Interest on above.....				718 67				
1875.	Nov. 15.					7	15	\$1 50	\$34 31
1876.	By Cash of County Treas.—General Account.....								
Feb. 2.	" " " " State Tax of 1875.....					4	27	257 25	9,000 00
8.	" " " " " " " "					4	22	303 72	11,000 00
June 30.	Returns—Taxes of 1875.....					5	--	122 05	4,184 32
	Interest on above.....								684 52
	Balance to new account.....								249 19
	Totals.....				\$25,152 34				\$25,152 34

Transcript of Co. Acc't, Dec. 2, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....	\$249 19	
Sept. 30.   Amount charged as "Bids to State in Oct., 1875".....		\$377 85
Taxes paid to County Treasurer in July, as per Duplicates.....	\$128 15	
" " " " since July, as per Sales Book.....	178 74	
Red'ns " " " " 1st, as per Duplicates.....	365 03	
Bids to State in October, 1876.....	784 15	
To be charged County from Sales Book.....	88 98	
Cash received of County Treasurer this day—General Account.....		1,396 41
Totals.....	\$1,774 24	\$1,774 24
L. B. p. 301.		



**Table No. 143.—Ogemaw County in Account with the State of Michigan.**

		Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1876. June 30.	To Taxes, etc., charged back.....	--	--	-----	\$32 16				
1876. June 30.	By Balance to new account.....			-----					\$32 16
	Totals.....			-----	\$32 16			-----	\$32 16

Table No. 144.—Ontonagon County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
Nov. 30.	To Taxes, etc., rec'd Co. Tr., July, 1875.	11	--	\$0 64	\$10 07				
	Red'ns " " " Aug., " }	10	--	6 83	45 80				
	Taxes, etc., " " " Sept., " }	9	--	45 98	505 74				
	Red'ns " " " " " }	8	--	5 27	370 08				
	Taxes, etc., " " " Oct., " }	7	--	439 49	112 90				
	Bids to State in October, 1875.	7	--		10,763 22				
1876.									
Feb. 1.	State Tax of 1875.	5	--	31 61	1,063 83				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875.	7	--	2 82	69 12				
	" " " Dec., " "	6	--	11	3 10				
	" " " Feb., 1876.	4	--	49	21 15				
May 31.	Paid at Michigan Asylum for Insane	1	--	4 55	780 75				
June 30.	Taxes, etc., rec'd Co. Tr., M'ch, 1876	3	--	17 27	981 11				
	Red'ns " " " " " }	2	--	7 20	617 39				
	Taxes, etc., " " " Apr., " }	1	--	42	51 70				
	Red'ns " " " May, " }				20 57				
	Taxes, etc., " " " June, " "				740 54				
	" " charged back.				231 92				
	Interest on above.				562 68				
1875.									
July 1.	By Balance from old account.	12	--		\$918 12				\$11,687 46
Sept. 30.	½ Mining Tax collected in fiscal year 1875.	9	--		8 10				a 154 26
1876.									
Feb. 12.	Error in credit of Returns—Taxes of 1874, \$197 85, and Int. to June 30, 1875, \$5 33.	12	--		9 33				153 18
June 30.	Returns—Taxes of 1875.	5	--		31 61				12,339 26
	Interest on above.				464 81				1,831 97
	To Balance to new account.				8,497 02				
	Totals.				\$25,546 13				\$25,546 13

Transcript of Co. Acc't, Nov. 21, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.		\$8,497 02
Sept. 30. By ½ Mining Tax collected in fiscal year 1875.		117 26
Amount charged as "Bids to State in Oct., 1875"		10,763 22
Taxes paid to County Treasurer since July, as per Sales Book.	\$674 35	
Red'ns " " " " 1st, as per Duplicates.	51 23	
Bids to State in October, 1876.		10,464 86
Cash paid County Treasurer this day.		8,287 06
Totals.	\$19,377 50	\$19,377 50
L. B. p. 293.		

a Received from the following Companies:

Copper,—

Adventure.	\$2 31
Flint Steel River.	28 75
Mass.	4 47
Minnesota.	69 75
National.	62 96
Ridge.	140 30

\$308 53

One-half. \$154 26

Table No. 145.—Osceola County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
Oct. 23.	To Error in charge for Taxes, etc., rec'd by Co. Treas., in June, 1875.....	12	--	\$0 27	\$3 78				
25.	Cash paid County Treas.....	8	5	742 52	15,586 57				
29.	Error in charge for Taxes, etc., rec'd by Co. Treas., in June, 1875.....	12	--	01	24				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	188 28	2,715 98				
	Red'ns				1,930 36				
	Taxes, etc., " " Aug., "	10	--	116 88	73 20				
	Red'ns				499 43				
	Taxes, etc., " " Sept., "	9	--	53 60	521 58				
	Red'ns				277 59				
	Taxes, etc., " " Oct., "	8	--	13 92	20 84				
	Red'ns				4,987 16				
	Bids to State in October, 1875.....	7	--	203 64					
1876.									
Feb. 1.	State Tax of 1875.....	5	--	21 49	736 34				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875..	7	--	1 49	36 25				
	" " " Dec., "	6	--	75	21 48				
	" " " Jan., 1876..	5	--	3 54	121 38				
	Taxes, etc., " " Feb., "	4	--	12 21	517 79				
June 30.	Red'ns				5 31				
	Taxes, etc., " " M'ch, "	3	--	10 74	458 13				
	Red'ns				165 70				
	Taxes, etc., " " Apr., "	2	--	5 85	439 36				
	Red'ns				62 46				
	Taxes, etc., " " May, "	1	--	1 76	239 88				
	Red'ns				62 72				
	Taxes, etc., " " June, "				413 46				
	Red'ns				27 34				
	Taxes, etc., charged back.....				323 41				
	Interest on above.....				1,376 96				
1875.									
July 1.	By Balance from old account.....					12	--	\$1,751 58	\$25,022 52
1876.									
May 1.	Taxes at Land Office and Int. to June 30, '76.....								322 85
June 30.	Returns—Taxes of 1875.....					5	--	21 49 622 48	15,675 78
	Interest on above.....								2,395 55
	To Balance to new account.....				11,583 77				
	Totals.....				\$43,416 70				\$43,416 70

Transcript of Co. Acc't, Oct. 28, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....		\$11,583 77
Sept. 30.   Amount charged as "Bids to State in Oct., 1875".....		4,987 16
Taxes paid to County Treasurer in July, as per Duplicates.....	\$130 64	
" " " since July, as per Sales Book.....	639 90	
Red'ns " " " 1st, as per Duplicates.....	560 49	
Bids to State in October, 1876.....	\$1,331 03	
To be charged County from Sales Book.....	5,094 31	
Cash paid County Treasurer this day.....	93 75	
	10,061 84	
Totals.....	\$16,570 93	\$16,570 93
L. B. p. 245.		



Table No. 146.—Otsego County in Account with the State of Michigan.

		Mo.	Days.	Interest.	Amount, Dr.	Mo.	Days.	Interest.	Amount, Cr.
1875. July 1	To Balance from old account.....	12	--	\$3 97	\$36 71				
1876. M'ch 31	Taxes, etc., rec'd Co. Tr., Feb., 1876..	4	--	61	25 96				
	"    "    "    M'ch, "    "	3	--	82	46 73				
	"    "    "    Apr., "    "	2	--	2 14	183 28				
	"    "    "    May, "    "	1	--	06	9 13				
	"    "    "    June, "    "	--	--		10 19				
	"    charged back.....	--	--		71 62				
	Interest on above.....	--	--		7 59				
1876. June 30	By Returns—Taxes of 1875.....					5	--	\$182 58	\$4,381 82
	Interest on above.....								182 58
	To Balance to new account.....				4,153 20				
	Totals.....				\$4,564 40				\$4,564 40

Transcript of Co. Acc't, Oct. 11, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....		\$4,153 20
Taxes paid to County Treasurer in July, as per Duplicates.....	\$4 60	
"    "    "    "    since July, as per Sales Book.....	25 14	\$29 74
Bids to State in October, 1876.....		534 27
To be charged County from Sales Book.....		3 98
Cash paid County Treasurer this day.....		3,585 21
Totals.....	\$4,153 20	\$4,153 20
L. B. p. 227.		

Table No. 147.—Ottawa County in Account with the State of Michigan.

		No.	Days	Interest.	Amount, Dr.	No.	Days	Interest.	Amount, Cr.
1875.	To Balance from old account.....	12	--	\$1,539 61	\$21,994 89				
July 1.	Paid at Institution for Educating the								
Sept. 30.	Deaf and Dumb, and the Blind.....	11	--	1 36	21 29				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	26 83	405 35				
	Red'ns " " " "				12 91				
	Taxes, etc., " " Aug., "	10	--	36 60	503 81				
	Red'ns " " " "				124 01				
	Taxes, etc., " " Sept., "	9	--	119 85	1,008 57				
	Red'ns " " " "				1,274 14				
	Taxes, etc., " " Oct., "	8	--	36 55	652 07				
	Red'ns " " " "				131 32				
	Bids to State in October, 1875.....	7	--	409 89	10,038 14				
1876.	State Tax of 1875.....	5	--	202 70	6,949 76				
Feb. 1.	Red'ns rec'd Co. Tr., Nov., 1875	7	--	1 72	42 25				
M'ch 31.	" " " Dec., "	6	--	8 13	89 41				
	" " " Jan., 1876	5	--	50	17 49				
	Taxes, etc., " " Feb., "	4	--	39	7 56				
	Red'ns " " " "				9 72				
June 30.	Taxes, etc., " " M'ch, "	3	--	5 38	98 95				
	Red'ns " " " "				206 62				
	Taxes, etc., " " Apr., "	2	--	9 65	753 36				
	Red'ns " " " "				74 27				
	Taxes, etc., " " May, "	1	--	5 83	957 37				
	Red'ns " " " "				63 06				
	Taxes, etc., " " June, "				1,194 51				
	Red'ns " " " "				55 45				
	Taxes, etc., charged back.....				6,028 67				
	Interest on above.....				2,399 99				
1875.	By Cash of County Treas.—Taxes, etc.....					8 22		\$25 47	\$500 00
Oct. 8.	Error in credit of Returns—Taxes of 1874,					12		35 42	506 03
14.	\$485 79, and Int. to June 30, 1875, \$30 24.....					7 14		13 07	300 00
Nov. 16.	Cash of County Treas.—Taxes, etc.....					6 17		1 62	42 25
Dec. 13.	" " " " General Account.....					6 8		36 56	1,000 00
22.	" " " " " "								
1876.	" " " " Taxes, etc.....					5 20		2 95	89 41
Jan. 10.	" " " " Taxes at Land Office and Int. to June 30, '76								17 44
May 1.	Returns—Taxes of 1875.....					5		202 70	15,519 99
June 30.	Interest on above.....							357 09	674 88
	Balance to new account.....								36,445 94
	Totals.....				\$55,095 94				\$55,095 94

Transcript of Co. Acc't, Nov. 18, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....	\$36,445 94	
Aug. 21. To Cash paid at Institution for the Deaf and Dumb, and the Blind.....	13 36	
Sept. 30. Amount charged as "Bids to State in Oct., 1875".....		\$10,038 14
Taxes paid to County Treasurer in July, as per Duplicates.....	\$273 32	
Red'ns " " " " since July, as per Sales Book.....	1,340 33	
Red'ns " " " " 1st, as per Duplicates.....	1,448 17	
Bids to State in October, 1876.....	3,061 82	
To be charged County from Sales Book.....	10,070 73	
" " " " State Tax Land List.....	\$86 78	
	17 06	
Balance due State remaining unpaid.....	103 83	39,657 54
Totals.....	\$49,695 68	\$49,695 68
L. B. p. 287.		

Table No. 148.—Presque Isle County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1876.									
Feb. 1.	To State Tax of 1875.....	5	--	\$10 86	\$373 31				
M'ch 31.	Taxes, etc., rec'd by Co. Treas. in May, 1875, \$7 68, and Int. to June 30, 1875, \$0 04.....	12	--	1 39	7 72 12 13				
	Taxes, etc., rec'd Co. Tr., June, 1875 Aug., ".....	10	--	28 12	482 01				
May 3.	Cash paid County Treas.....	1	27	48 76	4,400 00				
June 30.	Taxes, etc., rec'd Co. Tr., M'ch, 1876.....	3	--	23	12 78				
	" " " Apr., ".....	2	--	01	1 17				
	" " " May, ".....	1	--	10 63	1,820 43				
	" " " June, ".....				500 10				
	" charged back.....				79 63				
	Interest on above.....				99 99				
1875.	July 1. By Balance from old account.....					12	--	\$393 04	\$5,614 79
1876.	June 30. Returns—Taxes of 1875.....					5	--	10 86	14,089 62
	Interest on above.....							571 65	975 45
	To Balance to new account.....				12,801 42				
	Totals.....				\$20,679 86				\$20,679 86

Transcript of Co. Acc't, Oct. 26, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....		\$12,801 42
Taxes paid to County Treasurer in July, as per Duplicates.....	\$212 31	
" " " " since July, as per Sales Book.....	1,711 76	
Red'ns " " " 1st, as per Duplicates.....	144 59	
Bids to State in October, 1876.....		3,951 64
To be charged County from Sales Book.....	\$104 98	
" " " State Tax Land List.....	34 65	
Cash paid County Treasurer this day.....		6,731 49
Totals.....	\$12,801 42	\$12,801 42
L. B. p. 240.		

Table No. 149.—Roscommon County in Account with the State of Michigan.

	Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.								
July 1.	To Balance from old account.....	12	--	\$46 43	\$963 23			
1876.								
June 30.	Taxes, etc., rec'd Co. Tr., M'ch, 1876.....	3	--	3 58	204 87			
	" " " Apr., ".....	2	--	8 47	725 95			
	" " " May, ".....	1	--	39	95 64			
	" " " June, ".....				51 15			
	" charged back.....				7,736 15			
	Interest on above.....				58 86			
1876.	June 30. By Returns—Taxes of 1875.....					5	--	\$240 69
	Interest on above.....							
	Balance to new account.....							
	Totals.....				\$9,506 75			\$9,506 75

Transcript of Co. Acc't, Oct. 21, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....	\$3,499 43	
Taxes paid County Treasurer since July, as per Sales Book.....	9 84	
Bids to State in October, 1876.....	2,378 62	
To be charged County from Sales Book.....	61 24	
Balance due State remaining unpaid.....		\$5,939 13
Totals.....	\$5,939 13	\$5,939 13
L. B. p. 224.		



Table No. 151.—*Sinlac County in Account with the State of Michigan.*

		Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1875.									
July 12.	To Paid at Michigan Asylum for Insane	11	18	\$30 72	\$749 50				
Nov. 5.	Cash paid County Treas.	7	25	229 55	5,023 48				
30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	10 39	133 85				
	Red'ns " " " "				28 11				
	Taxes, etc., " " Aug., " "	10	--	7 40	97 28				
	Red'ns " " " "				29 69				
	Taxes, etc., " " Sept., " "	9	--	31 93	301 65				
	Red'ns " " " "				306 49				
	Taxes, etc., " " Oct., " "	8	--	33 29	633 32				
	Red'ns " " " "				79 97				
	Bids to State in October, 1875	7	--	409 94	10,039 30				
1876.									
Feb. 1.	State Tax of 1875	5	--	84 94	2,912 28				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875	7	--	3 65	89 27				
	" " " Dec., " "	6	--	18 98	541 47				
	" " " Jan., 1876	5	--	2 56	88 19				
	Taxes, etc., " " Feb., " "	4	--	16 56	515 17				
	Red'ns " " " "				195 03				
June 30.	Taxes, etc., " " M'ch, " "	3	--	70 46	3,641 69				
	Red'ns " " " "				234 00				
	Taxes, etc., " " Apr., " "	2	--	7 64	644 22				
	Red'ns " " " "				10 27				
	Taxes, etc., " " May, " "	1	--	11 40	1,944 22				
	Red'ns " " " "				10 83				
	Taxes, etc., " " June, " "				332 86				
	Red'ns " " " "				53 00				
	Taxes, etc., charged back				291 25				
	Interest on above				989 38				
1875.									
July 1.	By Balance from old account					12		\$1,224 01	\$17,485 98
1876.									
May 1.	Taxes at Land Office and Int. to June 30, '76								237 62
June 30.	Am't charged Co. under Sec. 124, Tax Law, —because also charged under Secs. 108 and 109,—and Interest to date								10 65
	Returns—Taxes of 1875					5		84 94 637 34	18,208 38
	Interest on above								1,946 29
	To Balance to new account				7,772 18				
	Totals				\$37,888 92				\$37,888 92

Transcript of Co. Acc't, Nov. 11, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance, July 1, 1876		\$7,772 18
Aug. 21. To Cash paid at Institution for the Deaf and Dumb, and the Blind	\$30 44	
Sept. 30. Amount charged as "Bids to State in Oct., 1875"		10,039 30
Taxes paid to County Treasurer in July, as per Duplicates	\$80 34	
" " " " since July, as per Sales Book	886 81	
Red'ns " " " " 1st, as per Duplicates	320 66	
Bids to State in October, 1876		1,297 81
To be charged County from Sales Book	\$15 88	8,327 45
" " " " State Tax Land List	36 08	
Cash paid County Treasurer this day		51 96
		8,113 89
Totals	\$17,811 48	\$17,811 48
L. B. p. 261.		

**Table No. 152.—Schoolcraft County in Account with the State of Michigan.**

			Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.										
July 29.	To Cash paid County Treas.	11	1		\$64 36	\$1,000 00				
Sept. 22.	" " " "	9	8		54 06	1,000 00				
Nov. 30.	Taxes, etc., rec'd Co. Tr., Sept., 1875	9			31	5 90				
	" " " " Oct., " "	8			1 04	22 49				
	Bids to State in October, 1875	7			315 69	7,731 39				
	Cash paid County Treas.	6	25		75 47	1,912 11				
Dec. 7.										
1876.										
Feb. 1	State Tax of 1875	5			12 56	430 23				
June 30.	Taxes, etc., rec'd Co. Tr., M'ch, 1876	8			6 76	204 26				
	Red'n's " " " "	1				181 69				
	Taxes, etc., " " Apr., " "	2			2 31	186 13				
	" " " " May, " "	1			01	2 24				
	" " " " June, " "					719 47				
	" charged back					18 95				
	Interest on above					532 57				
1875.										
July 1.	By Balance from old account						12		\$617 08	\$11,671 79
1876.										
June 30.	Returns—Taxes of 1875						5		12 56 / 476 23 }	11,830 70
	Interest on above									1,305 82
	To Balance to new account					10,877 98				
	Totals					\$24,837 31				\$24,837 31

*Transcript of Co. Acc't, Nov. 22, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.*

Transcript of Co. Acc't, Nov. 22, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.		Dr.	Cr.
Balance July 1, 1876.....			\$10,877 98
Sept. 30.	Amount charged as "Bids to State in Oct., 1875".....		7,781 29
Taxes	paid to County Treasurer in July, as per Duplicates.....	\$26 21	
"	" " " since July, as per Sales Book.....	126 06	
		\$152 27	
Bids to State in October, 1876.....		7,920 37	
To be charged County from Sales Book.....		5 56	
Cash paid County Treasurer this day.....		10,631 07	
Totals.....		\$18,669 27	\$18,669 27

L. B. p. 295.

**Table No. 153.—Shiawassee County in Account with the State of Michigan.**

		Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1875.	To Balance from old account.....	12	--	\$2,185 32	\$31,218 92				
July 1.	Taxes, etc., rec'd Co. Tr., July, 1875..	11	--	7 11	110 87				
Nov. 30.	" " " Aug., "	10	--	15 22	206 31				
	Red'n's " " " "	9	--	80 06	54 48				
	Taxes, etc., " " Sept., "	9	--		1,224 54				
	Red'n's " " " Oct., "	8	--	5 75	300 46				
	Taxes, etc., " " Ocl., "	8	--		97 26				
	Red'n's " " " "	7	--	69 64	25 94				
	Bids to State in October, 1875.....				1,706 85				
1876.	Error in Credit of Returns—Taxes								
Jan. 19.	of 1874, \$0 20, and Int. to June 30,	12	--	01	21				
	1875, \$0 01.....	5	--	232 98	7,644 74				
Feb. 1.	State Tax of 1875.....	7	--	85	20 72				
M'ch 31.	Red'n's rec'd Co. Tr., Nov., 1875..	6	--	1 93	55 14				
	" " Dec., "	4	--	47 67	2,005 80				
	Taxes, etc., " Feb., 1876	3	--		37 41				
	Red'n's " " " "	2	--	20 96	1,121 02				
	Taxes, etc., " M'ch, "	1	--	8 64	76 80				
	Red'n's " " Apr., "			5 68	646 83				
	Taxes, etc., " May, "				92 72				
	Red'n's " " June, "				818 48				
	Taxes, etc., " " "				153 49				
	Red'n's " " " "				277 69				
	Taxes, etc., charged back.....				22 15				
	Interest on above.....				519 17				
					2,671 82				
1875.	By Cash of County Treas.—Taxes, etc.	10	2		\$16 14				\$274 97
Aug. 28.	" " " " " "	9	1		91 19				1,730 40
Sept. 29.	" " " " " "	8	26		56 36				1,089 75
Oct. 4.	" " " " " "	8	22		19 76				250 76
Oct. 8.	" " " " " "								
1876.	" " " " " "								
Feb. 17.	" " " " " "	4	13		11 82				456 74
Apr. 3.	" " " " " "	2	27		17 46				1,031 78
22.	" " " " " "	2	8		6 86				518 31
22.	" " " " " "	2	1		15 31				1,220 64
June 6.	" " " " " General Account..	--	24		14 00				3,000 00
30.	" " " " " "								3,196 05
	Returns—Taxes of 1875.....	5	--		223 96 152 88 }				10,833 81
	Interest on above.....								597 75
	Balance to new account.....								26,537 86
	Totals.....				\$51,108 82				\$51,108 82

*Transcript of Co. Acc't, Nov. 16, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.*

Transcript of Co. Acc't, Nov. 16, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.		Dr.	Cr.
Balance July 1, 1876.....		\$26,837 86	
Sept. 30.   Amount charged as "Bids to State in Oct., 1875".....			\$1,705 85
Taxes paid to County Treasurer in July, as per Duplicates.....		\$100 52	
Red'n's " " " since July, as per Sales Book.....		1,148 00	
" " " " 1st, as per Duplicates.....		125 83	
Bids to State in October, 1876.....		1,854 87	
To be charged County from Sales Book.....		13 88	
Balance due State remaining unpaid.....			28,375 71
Totals.....		\$30,081 56	\$30,081 56
L. B. p. 283.			

**Table No. 154.—St. Clair County in Account with the State of Michigan.**

		Mos.	Days	Interest.	Amount, Dr.	Mos.	Days	Interest.	Amount, Cr.
1875.									
July 1.	To Balance from old account.....	12	--	\$1,331 05	\$19,015 03				
July 30.	Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	--	9 65	150 18				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	10 89	119 89				
	Red'n's " " "				49 76				
	Taxes, etc., " " Aug., "				62 01				
	Red'n's " " " "	10	--	4 69	18 42				
	Taxes, etc., " " Sept., "				333 00				
	Red'n's " " " "	9	--	26 51	171 94				
	Taxes, etc., " " Oct., "				101 31				
	Red'n's " " " "	8	--	7 40	67 36				
	Bids to State in October, 1875.....	7	--	99 27	2,431 14				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	177 36	6,061 05				
M'ch 31.	Red'n's rec'd Co. Tr., Nov., 1875..	7	--	5 68	189 13				
	" " Dec., "	6	--	2 80	82 74				
	" " Jan., 1876 ..	5	--		6 64				
	" " Feb., "	4	--		4 11				
June 30.	Taxes, etc., " " M'ch., "	3	--	5 29	293 80				
	Red'n's " " " "				8 46				
	Taxes, etc., " " Apr., "	2	--	2 17	186 43				
	" " May, "	1	--	3 66	626 40				
	" " June, "				451 14				
	" charged back.....	--	--		616 94				
	Interest on above.....	--	--		1,686 80				
1875.									
July 7.	By Cash of County Treas.—Taxes, etc.....	11	23		\$147 93			\$2,155 29	
Oct. 7.	" " " " " " " ".....	8	23		89 12			786 14	
1876.									
Apr. 14.	" " " General Account.....	2	16		73 89			5,000 00	
May 1.	Taxes at Land Office and Int. to June 30, '76..				14 58			618 63	
June 5.	Cash of County Treas.—General Account.....		25		14 58			3,000 00	
June 30.	Returns—Taxes of 1875.....	5	--		{ 177 36 } 105 57			8,614 71	
	Interest on above.....	--	--					558 45	
	Balance to new account.....	--	--					11,983 20	
	Totals.....				\$32,093 49			\$32,093 42	

*Transcript of Co. Acc't, Nov. 15, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Taz Law.*

Balance July 1, 1876.....		\$11,983 20	
Aug. 21.	To Cash paid at Institution for the Deaf and Dumb, and the Blind.....	183 04	
July 8.	By Cash of County Treasurer—General Account.....		\$2,000 00
Sept. 6.	“ “ “ “ “ “.....		2,000 00
15.	“ “ “ “ “ “.....		2,000 00
Oct. 7.	“ “ “ “ “ “.....		1,500 00
Sept. 30.	Amount charged as “Bids to State in Oct., 1875”.....		2,431 14
Taxes paid to County Treasurer in July, as per Duplicates.....		\$121 28	
“ “ “ “ “ “ since July, as per Sales Book.....		779 57	
Red’n’s	“ “ “ “ “ “ 1st, as per Duplicates.....	280 24	1,181 09
Bids to State in October, 1876.....			3,648 78
To be charged County from Sales Book.....			14 70
Balance due State remaining unpaid.....			7,029 67
Totals.....		\$16,960 81	\$16,960 81
L. B. p. 276.			



Table No. 155.—*St. Joseph County in Account with the State of Michigan.*

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.	To Balance from old account.....	12	--	\$145 56	\$2,079 41				
July 1.	Paid at Institution for Educating								
30.	the Deaf and Dumb, and the Blind	11	--	6 32	98 43				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875..	11	--	1 75	27 29				
	Red'ns " " " Aug., " " " " " "	10	--	2 20	39 42				
	Taxes, etc., " " " Sept., " " " " " "	9	--	29 15	134 11				
	Red'ns " " " " " " " " " " " "	8	--	6 40	420 90				
	Taxes, etc., " " " Oct., " " " " " "	8	--	6 40	119 69				
	Red'ns " " " " " " " " " " " "	7	--	10 18	17 40				
	Bids to State in October, 1875.....	7	--	10 18	249 22				
1876.	State Tax of 1875.....	5	--	586 39	20,104 68				
Feb. 1.	Red'ns rec'd Co. Tr., Dec., 1875..	6	--	3 30	94 44				
M'ch 31.	" " " Jan., 1876..	5	--	1 56	53 35				
	Taxes, etc., " " " Feb., " " " " " "	4	--	35	7 20				
	Red'ns " " " " " " " " " " " "	3	--	98	7 82				
June 30.	Taxes, etc., " " " M'ch, " " " " " "	3	--	77	30 59				
	Red'ns " " " " " " " " " " " "	2	--	03	24 94				
	Taxes, etc., " " " Apr., " " " " " "	1	--	03	65 89				
	" " " May, " " " " " "	1	--	03	5 11				
	" " " June, " " " " " "				32 41				
	" charged back.....				35 39				
	Interest on above.....				794 94				
1876.	By Cash of County Treas.—General Account.....	11	27					\$908 25	\$3,000 00
July 3.	" " " " " " " " " " " "	8	22					50 95	1,000 00
Oct. 8.	" " " " " " " " " " " "	4	21					246 75	9,000 00
1876.	" " " " " " " " " " " "	4	5					24 30	1,000 00
Feb. 9.	" " " " " " " " " " " "	3	24					55 41	2,500 00
25.	" " " " " " " " " " " "	2	18					75 83	5,000 00
M'ch 6.	" " " " " " " " " " " "	5	--					38 87	1,532 48
Apr. 12.	Returns—Taxes of 1875.....								700 26
June 30.	Interest on above.....								908 18
	Balance to new account.....								
	Totals.....				\$24,441 02				\$24,441 02

Transcript of Co. Acc't, Oct. 24, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.		Dr.	Cr.
Balance July 1, 1876.....		\$908 18	
Sept. 30.	Amount charged as "Bids to State in Oct., 1875,".....		\$249 22
	Taxes paid to County Treasurer in July, as per Duplicates.....	\$99 18	
	" " " " since July, as per Sales Book.....	223 73	
	Red'ns " " " " 1st, as per Duplicates.....	890 62	
	Bids to State in October, 1876.....	215 68	
	To be charged County from Sales Book.....	\$30 54	
	" " " " State Tax Land List.....	569 95	
	Cash received of County Treasurer this day—General Account.....		1,000 00
	Balance due State remaining unpaid.....		588 05
	Totals.....	\$2,437 88	\$2,437 88
	L. B. p. 237.		

Table No. 156.—Tuscola County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
July 30.	To Paid at Institution for Educating the Deaf and Dumb, and the Blind	11	..	\$1 40	\$21 96				
Nov. 4.	Cash paid County Treas.	7	20	98 72	2,151 27				
30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	..	11 22	121 57				
	Red'ns " " " "				53 24				
	Taxes, etc., " " Aug., "	10	..	11 38	192 24				
	Red'ns " " " "				12 87				
	Taxes, etc., " " Sept., "	9	..	53 90	681 96				
	Red'ns " " " "				344 59				
	Taxes, etc., " " Oct., "	8	..	38 42	787 13				
	Red'ns " " " "				36 22				
	Bids to State in October, 1875	7	..	338 86	8,298 86				
1876.									
Feb. 1.	State Tax of 1875	5	..	97 49	3,842 51				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875	7	..	5 51	135 17				
	" " " Dec., "	6	..	1 67	47 60				
	" " " Jan., 1876	5	..	6 47	232 02				
	Taxes, etc., " " Feb., "	4	..	8 96	216 49				
June 30.	Red'ns " " " "				67 34				
	Taxes, etc., " " M'ch, "	3	..	21 20	1,188 69				
	Red'ns " " " "				22 45				
	Taxes, etc., " " Apr., "	2	..	4 85	383 50				
	Red'ns " " " "				31 62				
	Taxes, etc., " " May, "	1	..	6 56	969 32				
	Red'ns " " " "				136 25				
	Taxes, etc., " " June, "				530 86				
	Red'ns " " " "				114 69				
	Taxes, etc., charged back				496 74				
	Interest on above				706 61				
1875.									
July 1.	By Balance from old account					12	..	\$697 41	\$12,820 08
1876.									
May 1.	Taxes at Land Office and Int. to June 30, '76								153 51
June 30.	Am't charged Co. under Sec. 124, Tax Law, —because also charged under Secs. 108 and 109,—and interest to date								21 90
	Returns—Taxes of 1875					5	..	{ 97 49 424 90 }	13,540 01
	Interest on above								1,419 80
	To Balance to new account				6,582 14				
	Totals				\$27,955 30				\$27,955 30

Transcript of Co. Acc't, Oct. 31, 1876.—Sec. 1072, C. L. 1871.—Sec. 108, Tax Law.

	Dr.	Cr.
Balance July 1, 1876		\$6,582 14
Sept. 30.   Amount charged as "Bids to State in Oct., 1875"		8,298 86
Taxes paid to County Treasurer since July, as per Sales Book	\$929 13	
Red'ns " " " " 1st, as per Duplicates	277 76	
Bids to State in October, 1876		\$1,206 89
To be charged County from Sales Book		8,828 50
" " " " State Tax Land List	372 07	
Cash paid County Treasurer this day	111 52	
		183 59
		4,611 42
Totals	\$14,830 40	\$14,830 40
L. B. p. 243.		

Table No. 157.—Van Buren County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.									
July 1.	To Balance from old account.....	12	--	\$259 72	\$4,138 81				
30	Paid at Institution for Educating the								
	Deaf and Dumb, and the Blind.....	11	--	11 00	171 47				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875.....	11	--	2 74	42 63				
	Red'ns " " " Aug., ".....	10	--	21 12	195 40				
	Taxes, etc., " " Sept., ".....	9	--	44 34	568 06				
	Red'ns " " " Oct., ".....	8	--	21 67	278 47				
	Taxes, etc., " " Oct., ".....	8	--	21 67	298 36				
	Red'ns " " " Oct., ".....	7	--	81 26	165 89				
	Bids to State in October, 1875.....	7	--	81 26	1,990 08				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	278 72	9,555 93				
M'ch 31.	Red'ns rec'd Co. Tr., Nov., 1875.....	7	--	3 46	84 80				
	" " " Dec., ".....	6	--	1 79	51 01				
	" " " Jan., 1876.....	5	--	81	27 94				
	" " " Feb., ".....	4	--	73	31 58				
June 30.	Taxes, etc., " " M'ch, ".....	3	--	5 44	236 53				
	Red'ns " " " Apr., ".....	2	--	4 58	73 81				
	Taxes, etc., " " Apr., ".....	2	--	4 58	314 43				
	Red'ns " " " May, ".....	1	--	2 15	78 25				
	Taxes, etc., " " May, ".....	1	--	2 15	337 03				
	Red'ns " " " June, ".....				31 71				
	Taxes, etc., " " June, ".....				368 14				
	Red'ns " " " June, ".....				104 31				
	Taxes, etc., charged back.....				207 74				
	Interest on above.....				769 53				
1875.									
Oct. 14.	By Returns—Taxes of 1874, from the Township								
	of Pine Grove, \$1,130 13, and Int. to June								
	30, 1875, \$32 97.....					12	--	\$61 42	\$1,163 10
1876.									
Apr. 4.	Cash of County Treas.—State Tax of 1875.....					2	26	83 61	5,000 00
May 1.	Taxes at Land Office and Int. to June 30, '76.....								732 26
3.	Cash of County Treas.—State Tax of 1875.....					1	27	23 17	2,000 00
June 23.	" " " General Account.....							1 17	2,000 00
30.	Am't charged Co. under Sec. 124, Tax Law,								
	because also charged under Secs. 108 and								
	109,—and Interest to date.....								92 97
	Returns—Taxes of 1875.....					5	--	190 06	6,516 23
	Interest on above.....								378 43
	Balance to new account.....								1,423 52
	Totals.....				\$20,276 51				\$20,276 51

Transcript of Co. Acc't, Nov. 10, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....	\$1,423 52	
Aug. 21. To Cash paid at Institution for the Deaf and Dumb, and the Blind.....	134 23	
Sept. 30. Amount charged as "Bids to State in Oct., 1875".....		\$1,990 08
Taxes paid to County Treasurer in July, as per Duplicates.....	\$165 00	
Red'ns " " " since July, as per Sales Book.....	584 43	
Red'ns " " " 1st, as per Duplicates.....	349 82	
Bids to State in October, 1876.....	1,099 25	
To be charged County from Sales Book.....	3,578 90	
Balance due State remaining unpaid.....	8 35	
Totals.....	\$6,244 25	\$6,244 25
L. B. p. 256.		

Table No. 158.—Washtenaw County in Account with the State of Michigan.

		Mo.	Days	Interest.	Amount, Dr.	Mo.	Days	Interest.	Amount, Cr.
1875.	To Balance from old account.....	12	--		\$56 82				\$811 70
July 1.	Red'ns rec'd by Co. Treas., Nov. 1873.	12	--	1 71	24 47				
Nov. 30.	\$21 97, and Int. to June 30, 1875, \$2 50	11	--	6 48	94 87				
	Taxes, etc., rec'd Co. Tr., July, 1875	11	--		6 09				
	Red'ns " " " Aug., "	10	--	23 55	400 97				
	Taxes, etc., " " " Sept., "	9	--	14 89	58 67				
	Red'ns " " " Oct., "	8	--	2 99	224 96				
	Taxes, etc., " " " "	7	--	8 68	49 32				
	Red'ns " " " "	7	--		14 83				
	Bids to State in October, 1875.....	7	--		212 45				
1876.	State Tax of 1875.....	5	--	780 13	20,061 68				
Feb. 1.	Red'ns rec'd Co. Tr., Nov., 1875.....	7	--	86	20 95				
M'ch 31.	" " " Dec., ".....	6	--	3 39	96 89				
	" " " Jan., 1876.....	5	--	21	7 24				
	Taxes, etc., " " Feb., ".....	4	--	4 12	178 73				
	Red'ns " " " M'ch, ".....	3	--	5 29	3 46				
June 30.	Taxes, etc., " " " Apr., ".....	2	--	1 28	106 99				
	Red'ns " " " May, ".....	1	--	1 47	195 19				
	Taxes, etc., " " " June, ".....	--	--		106 04				
	" charged back.....	--	--		3 30				
	Interest on above.....	--	--		252 87				
		--	--		140 93				
		--	--		121 39				
		--	--		891 87				
1876.	By Cash of County Treas.—State Tax of 1875.....	5	2		\$295 56				\$10,000 00
Jan. 28.	" " " " " " " ".....	4	25		338 33				12,000 00
Feb. 5.	" " " " " " " ".....	--	2		1 36				2,000 00
June 28.	" " " " " " " ".....	--	--						1,500 00
30.	Returns—Taxes of 1875.....	5	--		114 76				8,934 49
	Interest on above.....	--	--						750 01
	To Balance to new account.....				101 01				
	Totals.....				\$30,184 50				\$30,184 50

Transcript of Co. Acc't, Nov. 15, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law.

	Dr.	Cr.
Balance July 1, 1876.....		\$101 01
Sept. 30.   Amount charged as "Bids to State in Oct., 1875".....		212 45
Taxes paid to County Treasurer in July, as per Duplicates.....	\$52 70	
" " " " since July, as per Sales Book.....	574 17	
Red'ns " " " " 1st, as per Duplicates.....	304 85	
Bids to State in October, 1876.....	\$931 72	
To be charged County from Sales Book.....	1,067 13	
Balance due State remaining unpaid.....	47 75	
Totals.....	\$2,066 60	\$2,066 60
L. B. p. 277.		

**Table No. 159.—Wayne County in Account with the State of Michigan.**

		Mos.	Days.	Interest.	Amount, Dr.	Mos.	Days.	Interest.	Amount, Cr.
1875.									
July 1.	To Balance from old account.....	12	--	\$651 70	\$0,309 99				
30.	Paid at Institution for Educating the Deaf and Dumb, and the Blind.....	11	--	6 30	99 51				
Nov. 30.	Taxes, etc., rec'd Co. Tr., July, 1875	11	--	61 77	929 88				
	Red'n's " " " " " "				32 76				
	Taxes, etc., " " Aug., " "	10	--	40 84	561 66				
	Red'n's " " " " " "				138 33				
	Taxes, etc., " " Sept., " "	9	--	235 78	3,310 74				
	Red'n's " " " " " "				1,179 93				
	Taxes, etc., " " Oct., " "	8	--	5 26	81 62				
	Red'n's " " " " " "				81 14				
	Bids to State in October, 1875.....	7	--	224 45	5,496 64				
1876.									
Feb. 1.	State Tax of 1875.....	5	--	2,171 81	74,461 79				
M'ch 31.	Red'n's rec'd Co. Tr., Nov., 1875	7	--	13 07	321 07				
	" " " " Dec., " "	6	--	24 07	637 72				
	" " " " Jan., 1876	5	--	7 42	254 36				
	Taxes, etc., " " Feb., " "	4	--	6 61	153 08				
	Red'n's " " " " " "				125 13				
	Taxes, etc., " " M'ch, " "	3	--	6 30	96 88				
	Red'n's " " " " " "				262 92				
	Taxes, etc., " " Apr., " "	2	--	13 99	405 02				
	Red'n's " " " " " "				207 48				
	Taxes, etc., " " May, " "	1	--	10 10	1,556 28				
	Red'n's " " " " " "				136 01				
	Taxes, etc., " " June, " "				1,045 02				
	Red'n's " " " " " "				162 92				
	Taxes, etc., charged back.....				1,086 89				
	Interest on above.....				3,478 53				
1876.									
July 8.	By Cash of County Treas.—Taxes, etc.....	11	22			\$106 29		\$1,552 91	
Aug. 5.	" " " " " " " "	10	25			59 62		946 77	
Sept. 13.	" " " " " " " "	9	17			47 53		851 80	
Oct. 11.	" " " " " " General Account..	8	19			59 43		1,180 19	
29.	" " " " " " Taxes, etc.....	8	1			156 26		3,334 56	
Nov. 20.	" " " " " " " "	7	10			3 47		81 14	
Dec. 6.	" " " " " " " "	6	24			12 75		321 62	
1876.									
Jan. 11.	" " " " " " " "	5	19			22 71		690 94	
Feb. 1.	" " " " " " State Tax of 1875.....	4	29			1,154 89		40,000 00	
7.	" " " " " " Taxes, etc.....	4	23			6 97		251 14	
M'ch 2.	" " " " " " State Tax of 1875.....	3	28			229 44		10,000 00	
6.	" " " " " " Taxes, etc.....	3	24			6 39		224 16	
Apr. 7.	" " " " " " " "	2	23			5 82		380 58	
14.	" " " " " " State Tax of 1875.....	2	16			118 22		8,000 00	
29.	" " " " " " " "	2	1			75 13		6,332 86	
May 8.	" " " " " " Taxes, etc.....	1	24			11 67		1,111 75	
June 6.	" " " " " " " "		24			8 09		1,732 39	
30.	Am't charged Co. under Sec. 124, Tax Law, —because also charged under Secs. 106 and 109, —and Interest to date.....							337 49	
	Returns—Taxes of 1875.....					461 62		15,827 24	
	Interest on above.....							2,550 39	
	Balance to new account.....							10,439 33	
	Totals.....				\$106,187 23			\$106,187 23	

<i>Transcript of Co. Acct., Nov. 18, 1876.—Sec. 1072, C. L. 1871.—Sec. 106, Tax Law</i> <i>(As Amended.)</i>						Dr.	Cr.
						\$10,439 32	
Aug. 21.	T.	Cash paid at Institution for the Deaf and Dumb, and the Blind..				107 87	
July 10.	By	Cash of County Treasurer—Taxes, etc.					\$1,298 11
Aug. 5.	"	" " " "					610 37
Sept. 5.	"	" " " "					576 84
Oct. 13.	"	" " " "					3,799 86
Sept. 30.	Amount	charged as "Bids to State in Oct., 1875"					5,496 64
	Taxes	paid to County Treasurer in July, as per Duplicates.....	\$486 99				
		" " " since July, as per Sales Book.....	3,063 86				
Red'n's	"	" " " 1st, as per Duplicates.....	478 86			4,919 20	
	Bids	to State in October, 1876.....				7,212 26	
	To be	charged County from Sales Book.....	\$541 05				
	"	" " State Tax Land List.....	18 61			559 66	
	Balance	due State remaining unpaid.....					11,526 49
	Totals	-----				\$23,238 31	\$23,238 31
	L. B. p. 294.	-----					



Table No. 161.—Abstract of County Treasurers' First Annual Reports of Collections of Liquor Tax, under Act No. 228, 1876.]

COUNTIES	DISTILLED LIQUORS.										MALT LIQUORS.										AGGREGATE.	Amount of Tax Assessed but not Collected.
	At Wholesale.		At Retail.		Total.		At Wholesale.		At Retail.		Total.		At Wholesale.		At Retail.		Total.					
	No. of Dealers	Am't of Tax Collected.	No. of Dealers	Am't of Tax Collected.	No. of Dealers	Am't of Tax Collected.	No. of Dealers	Am't of Tax Collected.	No. of Dealers	Am't of Tax Collected.	No. of Dealers	Am't of Tax Collected.	No. of Dealers	Am't of Tax Collected.	No. of Dealers	Am't of Tax Collected.	No. of Dealers	Am't of Tax Collected.				
Alcona.....	4	\$558 26	4	\$558 26	1	\$40 00	1	\$40 00	3	\$150 00	3	\$150 00	1	\$40 00	1	\$40 00	5	\$908 26	\$1,420 40			
Allegan.....	43	4,196 25	43	4,196 25	14	433 98	14	433 98	3	\$150 00	3	\$150 00	18	583 98	18	583 98	5	4,790 23	α			
Alpena.....	18	2,700 00	18	2,700 00	3	120 00	3	120 00	2	100 00	2	100 00	5	290 00	5	290 00	23	2,920 00	α			
Antrim.....	3	412 18	3	412 18	1	40 00	1	40 00	1	50 00	1	50 00	6	300 00	6	300 00	5	502 18	α			
Baraga.....	11	1,259 58	11	1,259 58	7	1,259 58	7	1,259 58	4	183 49	4	183 49	8	260 00	8	260 00	19	1,546 58	30 00			
Barry.....	23	2,882 44	23	2,882 44	4	183 49	4	183 49	51	1,488 34	51	1,488 34	88	1,988 34	88	1,988 34	183	17,195 84	2,460 03			
Bay.....	125	14,597 50	127	15,197 50	3	\$500 00	3	\$500 00	1	50 00	1	50 00	30	317 50	30	317 50	72	3,610 33	335 96			
Benzie.....	4	187 50	4	187 50	1	80 00	1	80 00	1	50 00	1	50 00	6	391 63	6	391 63	10	781 03	1,437 50			
Berrien.....	55	6,831 45	56	6,918 70	1	100 00	1	100 00	14	541 63	14	541 63	16	629 67	16	629 67	4	4,081 63	150 00			
Branch.....	27	3,289 68	28	3,589 68	2	75 00	2	75 00	11	426 67	11	426 67	20	768 44	20	768 44	71	7,786 08	α			
Calhoun.....	51	7,019 64	51	7,019 64	16	595 19	16	595 19	4	171 25	4	171 25	50	768 44	50	768 44	25	2,456 72	256 77			
Cass.....	20	2,278 73	20	2,278 73	1	150 00	1	150 00	1	40 00	1	40 00	3	180 00	3	180 00	25	2,456 72	α			
Charlevoix.....	1	150 00	1	150 00	10	1,612 50	10	1,612 50	8	80 00	8	80 00	4	160 00	4	160 00	13	1,742 50	150 00			
Cheboygan.....	9	1,312 50	9	1,350 00	1	1,350 00	1	1,350 00	2	40 00	2	40 00	6	600 00	6	600 00	13	1,510 00	α			
Chippewa.....	9	1,350 00	9	1,350 00	1	1,350 00	1	1,350 00	4	160 00	4	160 00	8	390 05	8	390 05	32	3,624 74	150 00			
Clare.....	5	600 00	5	600 00	1	100 00	1	100 00	5	180 05	5	180 05	11	491 21	11	491 21	31	3,716 21	α			
Clinton.....	24	3,244 69	24	3,244 69	1	100 00	1	100 00	9	311 21	9	311 21	1	\$150 00	1	\$150 00	36	3,840 03	393 26			
Delta.....	18	2,625 00	18	2,625 00	22	2,524 86	22	2,524 86	13	405 17	13	405 17	14	40 00	14	40 00	80	7,114 25	α			
Eaton.....	22	2,524 86	22	2,524 86	7	674 25	7	674 25	3	102 00	3	102 00	23	1,023 07	23	1,023 07	80	8,613 14	547 47			
Emmet.....	67	674 25	67	674 25	15	461 07	15	461 07	1	50 00	1	50 00	2	150 00	2	150 00	10	1,362 50	181 53			
Genesee.....	1	300 00	1	300 00	1	300 00	1	300 00	1	50 00	1	50 00	6	713 26	6	713 26	21	2,773 74	α			
Gladwin.....	1	300 00	1	300 00	1	300 00	1	300 00	1	50 00	1	50 00	90	3,004 62	90	3,004 62	182	16,267 80	408			
G. Traverse.....	1	300 00	1	300 00	1	300 00	1	300 00	1	50 00	1	50 00	2	200 00	2	200 00	74	2,960 83	548 33			
Gratiot.....	21	912 50	21	912 50	1	100 00	1	100 00	4	563 25	4	563 25	86	2,753 33	86	2,753 33	25	6,519 20	387 50			
Hillsdale.....	21	3,243 74	21	3,243 74	1	100 00	1	100 00	92	12,653 28	92	12,653 28	22	650 24	22	650 24	9	6,177 67	75 00			
Houghton.....	3	725 00	3	725 00	14	1,937 50	14	1,937 50	7	573 33	7	573 33	9	280 85	9	280 85	23	3,173 33	310 83			
Huron.....	14	1,937 50	14	1,937 50	40	5,718 96	40	5,718 96	22	650 24	22	650 24	2	73 33	2	73 33	14	1,437 50	α			
Ingham.....	46	5,806 82	46	5,806 82	9	280 85	9	280 85	1	24 87	1	24 87	41	1,463 87	41	1,463 87	127	13,060 38	606 61			
Iosco.....	23	3,100 00	23	3,100 00	2	73 33	2	73 33	1	24 87	1	24 87	37	1,263 87	37	1,263 87	82	10,533 18	α			
Isabella.....	14	1,437 50	14	1,437 50	1	24 87	1	24 87	1	24 87	1	24 87	88	11,696 51	88	11,696 51	4	1,063 33	α			
Iale Royal.....	1	1,437 50	1	1,437 50	1	24 87	1	24 87	1	24 87	1	24 87	88	11,696 51	88	11,696 51	4	1,063 33	α			
Jackson.....	4	1,063 33	4	1,063 33	82	10,533 18	82	10,533 18	37	1,263 87	37	1,263 87	88	11,696 51	88	11,696 51	4	1,063 33	α			

	6	1,762 50	61	7,189 91	67	8,932 41	16	641 67	2	100 00	1	100 00	19	841 67	86	9,794 08	814 09
Kalamazoo...	10	3,000 00	157	20,576 33	1	23,576 33	65	2,111 34	2	100 00	6	500 00	72	2,711 34	299	26,257 73	11 86
Kent...	2	212 50	2	212 50	1	212 50	31	1,016 65	2	100 00	1	100 00	33	1,116 53	53	3,046 65	607 50
Keweenaw...	2	212 50	2	212 50	1	212 50	23	423 03	1	50 00	1	50 00	25	631 37	67	3,508 52	25 61
Lapeer...	4	500 00	4	500 00	1	500 00	2	60 00	1	50 00	1	50 00	38	1,745 92	105	10,327 77	86 67
Leelanaw...	67	8,581 85	67	8,581 85	31	1,545 92	6	254 32	4	200 00	1	200 00	6	254 32	40	4,402 98	228 58
Lenawee...	34	4,178 66	34	4,178 66	6	637 50	1	30 00	4	200 00	1	200 00	1	30 00	7	667 60	76 00
Livingston...	6	637 50	6	637 50	40	1,305 52	4	1,305 52	4	200 00	1	200 00	44	1,505 52	85	5,921 58	338 67
Macomb...	41	4,418 33	41	4,418 33	83	3,965 09	11	390 00	1	50 00	1	50 00	13	623 36	42	4,488 36	450 00
Manitow...	28	3,965 09	28	3,965 09	11	390 00	62	1,900 37	3	150 00	3	150 00	67	2,250 37	178	13,850 99	5,203 83
Marquette...	8	900 00	108	10,700 62	111	11,600 62	2	200 00	3	150 00	1	100 00	10	400 00	37	4,100 00	150 00
Mason...	27	3,700 00	27	3,700 00	9	3,700 00	9	3,700 00	1	50 00	1	50 00	4	146 66	32	3,371 66	600 00
Mecosta...	28	3,225 00	28	3,225 00	4	146 66	4	146 66	2	100 00	1	100 00	7	298 89	30	3,399 87	474 19
Memolinee...	1	300 00	22	2,801 08	23	3,101 08	5	198 80	2	100 00	1	100 00	3	40 00	14	832 50	648 57
Midland...	Treasurer	repor	11	812 50	11	812 50	County	dur	ing the past	Year.	1	100 00	35	1,415 02	71	5,708 84	150 00
Missaukee...	36	4,293 82	36	4,293 82	33	1,295 02	1	50 00	1	50 00	1	50 00	35	1,415 02	71	5,708 84	150 00
Monroe...	37	4,444 58	37	4,444 58	10	316 63	1	50 00	1	50 00	1	50 00	31	655 83	106	11,823 50	291 24
Montcalm...	86	11,166 67	86	11,166 67	21	655 83	3	108 34	24	3,053 34	24	3,053 34	21	655 83	106	11,823 50	1,132 50
Muskegon...	21	2,925 00	21	2,925 00	28	929 98	2	100 00	2	100 00	1	100 00	30	1,029 99	92	8,115 95	512 75
Newaygo...	63	7,085 98	63	7,085 98	5	1,200 00	3	120 00	1	50 00	1	50 00	6	270 00	13	1,470 00	150 00
Oakland...	8	700 00	8	700 00	2	80 00	2	80 00	1	50 00	1	50 00	2	80 00	24	2,423 75	300 00
Oceana...	1	300 00	21	2,043 75	22	2,343 75	2	80 00	1	50 00	1	50 00	14	578 67	68	7,772 52	75 00
Ontonagon...	2	600 00	50	6,586 85	53	7,125 85	1	100 00	3	150 00	1	100 00	8	140 00	7	740 00	225 65
Otsego...	1	600 00	4	600 00	4	600 00	1	40 00	2	100 00	1	100 00	139	4,453 56	321	26,096 11	6,179 39
Ottawa...	4	1,200 00	178	20,443 55	182	21,642 55	4	400 00	4	200 00	3	300 00	11	443 39	32	2,496 49	332 54
Presque Is...	21	2,092 10	21	2,092 10	21	2,092 10	10	393 39	1	50 00	1	50 00	18	636 30	31	3,010 05	130 00
Roscommon...	3	450 00	3	450 00	3	450 00	11	636 30	2	100 00	1	100 00	53	1,938 24	131	12,501 28	1,068 78
Saginaw...	18	2,373 75	18	2,373 75	18	2,373 75	44	1,488 25	6	250 00	1	50 00	19	723 50	54	6,117 90	291 50
Schoolcraft...	35	4,394 60	35	4,394 60	18	673 30	1	50 00	1	50 00	1	50 00	7	390 00	27	2,405 00	439 16
Shiawassee...	76	9,963 01	76	9,963 01	78	10,563 01	3	200 00	2	100 00	1	100 00	9	291 68	33	4,241 05	300 00
St. Clair...	38	2,025 00	38	2,025 00	18	2,025 00	6	291 68	1	50 00	1	50 00	69	2,496 76	124	11,090 98	462 10
St. Joseph...	19	3,969 37	19	3,969 37	31	3,969 37	52	2,016 76	5	250 00	2	200 00	15	425 40	1013	93,545 18	12,680 46
Tuscola...	65	8,694 22	65	8,694 22	3	300 00	377	12,921 24	18	834 25	10	1,000 00	4	1,000 00	413	387 50	300 00
Van Buren...	59	7,738 80	571	70,390 89	600	78,119 66	3	300 00	5	1,000 00	5	1,000 00	4	1,000 00	12	387 50	300 00
Washtenaw...	75	20,968 88	2916	356,497 68	2991	377,464 56	30	2,741 64	1435	5,832 50	25	2,500 00	7	1,294 63	1909	457,705 92	49,767 88
Wayne...	75	20,968 88	2916	356,497 68	2991	377,464 56	30	2,741 64	1435	5,832 50	25	2,500 00	7	1,294 63	1909	457,705 92	49,767 88
Wexford...	75	20,968 88	2916	356,497 68	2991	377,464 56	30	2,741 64	1435	5,832 50	25	2,500 00	7	1,294 63	1909	457,705 92	49,767 88
Totals....	75	20,968 88	2916	356,497 68	2991	377,464 56	30	2,741 64	1435	5,832 50	25	2,500 00	7	1,294 63	1909	457,705 92	49,767 88

a Not reported.  
b "The amount of interest collected was so small—not to exceed \$3 00—that no account was kept of it."—Dep. Co. Treas.  
c "No interest has been paid to me on account of Liquor Tax; the sheriff has always retained the same as a part of his fees."—Co. Treas.  
d "There has been no interest paid to me by sheriff, and I do not know that he has collected any."—Co. Treas.





*Institutions, as filed with the Auditor General, under Act 148, Laws of 1873:*

Balances Sept. 30.		Footings.	Balances Sept. 30.		DISBURSEMENTS.				
1875. Dr.	1876. Cr.		1876. Dr.	1875. Cr.	Aggregate	Loans and Advances.	Total.	Building and Special Purposes.	Current Expenses.
\$4,123 94		\$147,513 94	\$28,824 48		\$118,689 46	\$3,502 57	\$115,186 89	\$22,774 22	\$92,412 67
2,397 37		22,947 17			22,947 17	242 45	22,704 72		22,704 72
394 64		54,500 79	2,841 55		51,668 24		51,668 24	6,352 02	45,316 22
177 11	\$3,656 91	48,284 02			48,284 02		48,284 02	21,121 06	27,162 06
94 67		384 67	17 69		370 98		376 98		376 98
1,418 73		58,273 59	1,516 10		56,757 49		56,757 49	11,057 13	45,700 36
4,906 14		204,235 23	8,808 96		195,426 27	22,000 00	173,426 27	22,936 89	150,489 38
17,119 63		111,967 43	3,090 81		108,876 62		108,876 62	108,876 62	
		209,914 80	618 84	\$309 44	208,986 53	57,586 06	151,400 46	2,712 47	148,687 99
6,659 25		42,866 41	917 01		41,949 40		41,949 40	8,006 41	33,942 99
3,013 77		49,859 72	1,584 23		48,275 49		48,275 49	α 14,668 03	33,607 46
173 41		8,070 16	470 36		7,599 80		7,599 80	α 5,897 75	1,702 05
1,199 50		5,199 50	3,514 80		1,684 70		1,684 70		1,684 70
c 142 50		520 20	357 85		162 35		162 35		162 35
368 37		43,020 82	96 63		42,925 19		42,925 19		42,925 19
		7,710 00			7,710 00		7,710 00	α 1,447 66	6,262 34
42,188 03	3,656 91	1,015,237 45	52,658 31	309 44	962,319 70	83,331 03	879,983 62	225,851 16	653,137 46

α Paid into State Treasury. b Sale of Michigan Reports. c June 30, 1875.

**Table No. 164.**—*Classification of Receipts and Disbursements of the State Normal School during the Fiscal Year closing September 30, 1876.*

	Receipts.	Disbursements.
<b>RECEIPTS:</b>		
From State Treasury.....	\$17,000 00	
<i>Earnings of Institution:</i>		
Tuition.....	\$2,998 00	
Laboratory fees.....	63 00	
Diplomas.....	112 43	3,173 43
<b>DISBURSEMENTS:</b>		
For Current Expenses.....		\$22,704 72
Totals.....	\$20,173 43	\$22,704 72
Advanced by Treasurer of Institution.....	\$876 37	376 37
Reimbursed to " " ".....	242 45	242 45
Amount due " " " Sept. 30, 1876.....	\$133 92	
Balance September 30, 1875.....	2,397 37	
	\$22,947 17	\$22,947 17

**Table No. 165.—Classification of Receipts and Disbursements of the State Agricultural College during the Fiscal Year Closing September 30, 1876.**

			Receipts.	Disbursements.
<b>RECEIPTS:</b>				
From State Treasury.....		\$32,675 41		
Sale of swamp land.....		1,892 79		
<i>Earnings of Institution:</i>				
College dues.....	\$10,481 36			
Special examinations.....	20 00			
Library and chemical apparatus.....	124 19			
Museum.....	4 25			
Aplary.....	116 71			
Horticultural department.....	881 32			
Farm.....	4,370 87			
Farm-house.....	2,073 46			
Boarding hall.....	1,399 79			
		19,471 95		
Miscellaneous.....		75 00		
		\$34,115 15		
Amount applicable to <i>Current expenses</i> .....		\$49,430 15		
" " <i>Special purposes</i> .....		4,685 00		
			\$54,115 15	
<b>DISBURSEMENTS:</b>				
For Current expenses.....				\$45,316 22
<i>Special Purposes:</i>				
Chemical department.....		\$877 89		
Horticultural department.....		616 16		
Museum.....		274 79		
Library.....		725 97		
Building and repairs.....		1,403 66		
Improvement of buildings and grounds.....		1 60		
Steam works, boarding hall furniture and repairs.....		880 14		
Stock, experiments, and farm improvements.....		1,272 22		
Safe for Secretary's office.....		300 00		
				6,352 02
Totals.....			\$54,115 15	\$51,668 24
Balance Sept. 30, 1875— <i>Special purposes</i> .....		\$2,054 48		
" " 30, 1875— <i>Current expenses—overdrawn</i> .....		1,659 84	394 64	
" Sept. 30, 1876— <i>Special purposes</i> .....		a 387 46		
" " 30, 1876— <i>Current expenses</i> .....		b 2,454 09		
				c 2,841 55
			\$54,509 79	\$54,509 79

a \$16 35 less than shown by Institution account current for September 30, 1876, because of uncorrected errors in the accounts of that quarter.

b \$1 40 less than shown by Institution account current for September 30, 1876, because of uncorrected errors in the accounts of that quarter.

c \$17 75 less than shown by Institution account current for September 30, 1876, because of uncorrected errors in the accounts of that quarter.

**Table No. 166.**—*Classification of Receipts and Disbursements of the State Public School, during the Fiscal Year closing September 30, 1876.*

		Receipts.	Disbursements.
<b>RECEIPTS:</b>			
From State Treasury .....	\$44,450 00		
Amount applicable to <i>Current expenses</i> .....	\$28,750 00		
" " <i>Special purposes</i> .....	15,700 00		
		\$44,450 00	
<b>DISBURSEMENTS:</b>			
For Current expenses .....			\$27,162 06
Special Purposes:			
Three new cottages .....	\$7,204 47		
Building hospital .....	5,000 00		
Raising wings of main building .....	2,411 59		
Heating and furnishing wings of main building .....	1,400 00		
Furniture .....	209 17		
Library .....	141 97		
Industries .....	288 61		
Team, harness and sleigh .....	70 00		
Cows .....	300 00		
Trees, fencing and grading .....	589 87		
Sewerage, repairs, etc. ....	3,216 28		
Returned to State Treasury .....	300 00		21,121 96
Totals .....		\$44,450 00	\$48,284 02
Balance Sept. 30, 1875— <i>Special purposes</i> .....	\$1,184 51		
" " 30, 1875— <i>Current expenses</i> —overdrawn .....	1,007 40	177 11	
" Sept. 30, 1876— <i>Special purposes</i> —overdrawn .....	\$4,237 45		
" " 30, 1876— <i>Current expenses</i> .....	580 54	3,656 91	
		\$48,284 02	\$48,284 02

**Table No. 167.**—*Receipts and Disbursements on account of Teachers' Institutes during the Fiscal Year Closing September 30, 1876.*

	Receipts.	Disbursements.
<b>RECEIPTS:</b>		
From State Treasury .....	\$300 00	
<b>DISBURSEMENTS:</b>		
For expenses of Institutes held during the year .....		\$376 98
Balance September 30, 1875 .....	94 67	
" " 30, 1876 .....		17 60
	\$394 67	\$394 67

**Table No. 168.**—*Classification of Receipts and Disbursements of the Institution for Educating the Deaf and Dumb, and the Blind, during the Fiscal Year Closing September 30, 1876.*

			Receipts.	Disbursements.
<b>RECEIPTS:</b>				
From State Treasury.....		\$47,200 00		
Reimbursement from pupils for postage, traveling expenses, express, etc.....		153 58		
Sale of old furniture.....		50 60		
<i>Earnings of Institution:</i>				
Board and tuition.....	\$473 13			
Sewing rooms.....	393 32			
Shoe shop.....	3,828 20			
Cabinet shop.....	2,351 57			
Basket shop.....	200 30			
Printing office.....	66 44			
Farm.....	2,120 72			
		9,433 68		
Miscellaneous.....		17 00		
		\$56,854 86		
Amount applicable to <i>Current expenses</i> .....		\$43,307 35		
" " <i>Special purposes</i> .....		13,647 51	\$56,854 86	
<b>DISBURSEMENTS:</b>				
For Current expenses.....				\$45,700 36
<i>Special Purposes:</i>				
Industrial departments.....		\$8,263 17		
Grading and ornamenting grounds.....		713 13		
Ice-house.....		467 83		
Well.....		10 00		
Board fence.....		255 50		
Beds and bedding.....		1,348 00		11,067 13
Totals.....			\$56,854 86	\$56,757 49
Balance Sept. 30, 1875— <i>Special purposes</i> .....		\$1,272 14		
" " 30, 1875— <i>Current expenses</i> .....		146 59	1,418 73	
" Sept. 30, 1876— <i>Special purposes</i> .....		\$3,862 52		
" " 30, 1876— <i>Current expenses—overdrawn</i> .....		2,346 42		1,516 10
			\$58,273 59	\$58,273 59

**Table No. 169.**—*Classification of Receipts and Disbursements of the Michigan Asylum for Insane, during the Fiscal Year closing September 30, 1876.*

			Receipts.	Disbursements.
<b>RECEIPTS:</b>				
From State Treasury.....		\$12,400 00		
<i>Earnings of Institution:</i>				
Board and maintenance of patients.....	\$134,282 06			
Farm.....	131 00	134,413 06		
Miscellaneous.....		516 03		
		\$177,329 09		
Amount applicable to <i>Current expenses</i> .....		\$161,379 09		
" " <i>Special purposes</i> .....		16,050 00	\$177,329 09	
<b>DISBURSEMENTS:</b>				
<i>For Current Expenses:</i>				
Salaries of officers.....		\$8,850 00		
General purposes.....		141,639 38		\$150,489 38
<i>Special Purposes:</i>				
Asylum extension.....		\$3,624 28		
Grading grounds, trees, etc.....		35 50		
Enlarging steam and water mains, boiler-house and laundry addition, new boilers, reconstruction of coils, etc.....		9,988 18		
Gardener's house.....		1,630 00		
Fencing.....		129 10		
Well and litigation.....		55 00		
Excavating lake, lamp-posts, etc.....		115 78		
Connecting building, stone flags.....		453 17		
Extraordinary repairs and renewals.....		2,524 13		
Books, pictures, sleigh, etc.....		544 16		
Dispensary fixtures.....		388 04		
Steam pump.....		42 52		
Additional laundry apparatus.....		1,335 96		
Woven-wire mattresses.....		2,050 98		
Fire apparatus.....		69 09		22,936 80
Totals.....			\$177,329 09	\$178,426 27
Loans made during Fiscal Year.....			22,000 00	
" paid " ".....				22,000 00
Balance Sept. 30, 1875— <i>Special purposes</i> .....		\$17,444 61		
" " 30, 1876— <i>Current expenses</i> —overdrawn.....		12,538 47	4,906 14	
" Sept. 30, 1876— <i>Special purposes</i> .....		\$10,557 72		
" " 30, 1876— <i>Current expenses</i> —overdrawn.....		1,748 76		8,806 96
			\$204,235 23	\$204,235 23

**Table No. 170.**—*Classification of Receipts and Disbursements of the Eastern Asylum for Insane, during the Fiscal Year closing September 30, 1876.*

		Receipts.	Disbursements.
<b>RECEIPTS:</b>			
From State Treasury.....		\$80,000 00	
D. and M. R. R.—reimbursement for money advanced to build side-track.....		1,312 85	
Farm.....		3,083 69	
Rent.....		404 75	
Miscellaneous.....		36 51	
<b>DISBURSEMENTS:</b>			
<i>For Construction</i> .....			\$101,247 18
Miscellaneous.....			7,629 44
Totals.....		\$84,847 80	\$108,876 62
Balance September 30, 1875.....		17,119 63	
" September 30, 1876.....			3,090 81
		\$111,967 43	\$111,967 43

**Table No. 171.**—*Classification of Receipts and Disbursements of the Michigan State Prison during the Fiscal Year closing September 30, 1876.*

			Receipts.	Disbursements.
<b>RECEIPTS:</b>				
From State Treasury.....		\$36,000 90		
Sale of provisions, furniture, etc., to employes of Institution.....		566 32		
<i>Earnings of Institution:</i>				
Convict labor.....	\$70,484 47			
Support of U. S. convicts.....	3,453 48			
Sale of cigars.....	12,278 15			
Broom shop.....	19,104 20			
Shoe shop.....	37 99			
Tailor shop.....	197 25			
Barber shop.....	180 00			
Rent.....	152 06			
Visitors.....	3,821 78			
Board of chaplain.....	473 43			
Sale of old iron, etc.....	227 70			
Miscellaneous.....	1,403 67	111,814 18		
		\$148,380 50		
Amount applicable to <i>Current expenses</i> .....		\$144,201 30		
" " " <i>Special purposes</i> .....		4,179 20	\$148,380 50	
<b>DISBURSEMENTS:</b>				
For <i>Current expenses</i> .....				\$148,687 90
<i>Special Purposes:</i>				
Building.....				2,712 47
Totals.....			\$148,380 50	\$151,400 46
Am't advanced by Warden of Inst'n for <i>Cur. expenses</i> .....		\$51,074 30	51,074 30	
" reimbursed to " " from <i>Cur. expense receipts</i> .....		47,726 06		47,726 06
" due Warden September 30, 1876.....		a \$3,348 24		
<i>Loans</i> made during year for <i>Cur. expenses</i> .....		\$10,460 00	10,460 00	
" paid " " from <i>Cur. expense receipts</i> .....		9,860 00		9,860 00
" outstanding September 30, 1876.....		\$600 00		
Balance Sept. 30, 1875— <i>Special purposes</i> —overdrawn.....		\$847 89		
" " 30, 1875— <i>Current expenses</i> .....		538 45		309 44
" Sept. 30, 1876— <i>Special purposes</i> .....				618 84
			\$209,914 80	\$209,914 80

a \$0 79 more than shown by Prison account current for Sept. 30, 1876, because of uncorrected error in the accounts of that month.

**Table No. 172.**—*Classification of Receipts and Disbursements of State Reform School, during Fiscal Year closing September 30, 1876.*

			Receipts.	Disbursements.
<b>RECEIPTS:</b>				
From State Treasury .....		\$28,500 00		
Interest on bank deposits .....		375 78		
<i>Earnings of Institution:</i>				
Boys' labor .....	\$6,923 50			
Farm .....	264 26			
		7,187 76		
Miscellaneous .....		143 63		
		<u>\$36,907 16</u>		
Amount applicable to current expenses .....		\$32,707 16		
" " " special purposes .....		3,500 00		
			\$36,207 16	
<b>DISBURSEMENTS:</b>				
For Current expenses .....				\$33,942 99
<i>Special purposes:</i>				
Building .....		\$3,574 30		
Furniture .....		130 92		
Gas .....		2,500 00		
Library and literature .....		602 23		
Repairs on buildings .....		1,198 01		8,006 41
Totals .....			\$36,207 16	\$41,949 40
Balance September 30, 1875— <i>Special purposes</i> .....		\$5,423 42		
" " " 30, 1875— <i>Current expenses</i> .....		1,235 83		
			6,659 25	
" " " 30, 1876— <i>Special purposes</i> .....				α 917 01
			<u>\$42,866 41</u>	<u>\$42,866 41</u>

α \$2.00 more than shown by Reform School account current for Sept. 30, 1876, because of uncorrected error in August accounts.

**Table No. 173.**—*Classification of Receipts and Disbursements of St. Mary's Falls Ship Canal, during the Fiscal Year Closing September 30, 1876.*

		Receipts.	Disbursements.
<b>RECEIPTS:</b>			
From State Treasury .....		\$6,316 99	
Tolls .....		39,120 62	
Sale of coal, lumber, etc. ....		1,408 14	
<b>DISBURSEMENTS:</b>			
For Current expenses, repairs, etc. ....			\$33,607 46
Amount paid into State Treasury .....			14,668 03
Totals .....		\$46,845 95	\$48,275 49
Balance September 30, 1875 .....		3,013 77	
" " " September 30, 1876 .....			1,584 23
		<u>\$49,859 72</u>	<u>\$49,859 72</u>



**Table No. 174.**—*Classification of Receipts and Disbursements of the State Library, during Fiscal Year closing September 30, 1876.*

	Receipts.	Disbursements.
<b>RECEIPTS:</b>		
From State Treasury .....	\$2,000 00	
Sale of Michigan Reports .....	5,897 75	
<b>DISBURSEMENTS:</b>		
For Books, pamphlets, etc. ....		\$1,702 05
Amount paid into State Treasury—Sale of Michigan Reports .....		5,897 75
<b>Totals</b> .....	<b>\$7,897 75</b>	<b>\$7,599 80</b>
Balance September 30, 1875 .....	172 41	
" September 30, 1876 .....		470 26
	<b>\$8,070 16</b>	<b>\$8,070 16</b>

**Table No. 175.**—*Classification of Receipts and Disbursements of the State Military Board, during the Fiscal Year closing September 30, 1876.*

	Receipts.	Disbursements.
<b>RECEIPTS:</b>		
From State Treasury .....	\$4,000 00	
<b>DISBURSEMENTS:</b>		
For Maintenance of disabled soldiers .....		\$1,658 50
Transportation " .....		13 85
Incidental expenses .....		12 25
<b>Totals</b> .....	<b>\$4,000 00</b>	<b>\$1,684 70</b>
Balance September 30, 1875 .....	1,199 50	
" September 30, 1876 .....		3,514 80
	<b>\$5,199 50</b>	<b>\$5,199 50</b>

**Table No. 176.**—*Classification of Receipts and Disbursements of the State Pioneer Society from June 30, 1875, to September 30, 1876.*

	Receipts.	Disbursements.
<b>RECEIPTS:</b>		
From State Treasury .....	\$250 00	
Membership fees .....	127 70	
<b>DISBURSEMENTS:</b>		
For Expenses of "Social Reunion" at Marshall, August, 1875 .....		\$50 00
Printing, advertising, etc. ....		52 50
Stationery, postage, etc. ....		38 90
Travelling expenses of "Committee of Historians" .....		40 95
<b>Totals</b> .....	<b>\$377 70</b>	<b>\$162 35</b>
Balance June 30, 1875 .....	142 50	
" September 30, 1876 .....		357 85
	<b>\$520 20</b>	<b>\$520 20</b>

**Table No. 177.**—*Classification of Receipts and Disbursements of Quartermaster General's Department, during the Fiscal Year closing September 30, 1876.*

	Receipts.	Disbursements.
<b>RECEIPTS:</b>		
From State Treasury.....	\$42,250 00	
Rent.....	280 00	
Reimbursement for ammunition, freight on military stores, etc.....	97 45	
Miscellaneous.....	25 00	
<b>DISBURSEMENTS:</b>		
For Clothing, bedding, etc., for State troops.....		\$12,248 15
Maintenance of insane and indigent soldiers.....		3,788 40
Rent of ware-house, armories, etc.....		7,858 17
Care, etc., of arms.....		676 83
Services and mileage of members of State Military Board.....		181 78
Traveling expenses, etc., of State military officers.....		191 64
Tents, flags, etc.....		2,856 50
Freight, etc., on military stores.....		129 15
Expenses of encampments.....		7,361 77
Transportation of State troops to and from encampments.....		3,508 97
Services of aids.....		475 34
Services of clerks, armorer, etc.....		2,366 63
Printing, stationery, lithographing, etc.....		490 00
Incidental expenses of State military offices.....		808 46
<b>Totals.....</b>	<b>\$42,652 45</b>	<b>\$42,925 19</b>
Balance September 30, 1875.....	368 37	
" September 30, 1876.....		α 95 68
	<b>\$43,020 82</b>	<b>\$43,020 83</b>

α \$0 56 more than shown by Quartermaster General's account current for Sept. 30, 1876, because of uncorrected error in the accounts of that month.

**Table No. 178.**—*Classification of Receipts and Disbursements on account of Immigration Agency, from December 20, 1872, to November 24, 1875.*

	Receipts.	Disbursements.
<b>RECEIPTS:</b>		
From State Treasury.....	\$7,710 00	
<b>DISBURSEMENTS:</b>		
For Balance due Commissioner of Immigration, December 20, 1872.....		\$91 32
Traveling expenses, etc., of Commissioner.....		1,609 14
Office.....		375 73
Postage, express, telegraphing, stationery, etc.....		483 77
Printing and advertising.....		1,435 62
Expenses of organization, etc., of "Colony Saxonia".....		208 68
Services and expenses of Local Immigrant Agent.....		1,644 00
Miscellaneous.....		α 414 18
<b>Totals.....</b>	<b>\$7,710 00</b>	<b>\$6,262 34</b>
Balance returned to State Treasury by Gov. J. J. Bagley, Nov. 24, 1875.....		1,447 66
	<b>\$7,710 00</b>	<b>\$7,710 00</b>

α Includes \$92 97 disbursements of Commissioner of Immigration for February, 1874,—not classified because no sub-vouchers for the amount were filed in this office.







*also,*

BALA







**Table No. 150.**—*Showing General Ledger Balances, Sept. 30, 1876; Receipts and Expenditures, Transfers on Ledger, Transfers not on Ledger, and Balances for Fiscal Year ending Sept. 30, 1876; as they would have been had the change in the system of Accounts recommended on page 1222, Auditor General's Report for 1874, been adopted.*

LEDGER BALANCES, Sept. 30, 1875.		For Year Closing Sept. 30, 1876.		TRANSFERS.				FUNDS AND ACCOUNTS.		BALANCES Sept. 30, 1876.	
Dr.	Cr.	Expenditures.	Receipts.	On Ledger.		Not on Ledger.				Dr.	Cr.
				From.	To.	From.	To.				
	\$469,684 33	\$985,068 90	\$692,641 64	\$427,367 31	\$73,604 43		\$81,996 63	General.			\$210,149 72
	123,133 66	172,081 60	1,723 02	183,926 77	183,926 77			Asylum.			116,003 36
	220,489 58	220,344 62	694 36	697,665 59	196,197 90			State Building.			186,147 22
			1,149 68			\$1,149 68		Specific Tax.			
	9,572 93	17,087 29	1,302 97		20,462 64			Normal School.			14,201 15
		380 00	6,939 30			5,649 30		Normal School Interest.			
	1,967 72	18,968 32	8,876 29		8,124 31			Agricultural College.			
			3,902 79			3,902 79		Agricultural College Interest.			
	49 75	38,397 84	7,308 33		30,969 81			University.			
	7,875 00	31,500 00			31,500 00			University Interest.			05
		2,440 00			1,223 72			University Aid.			7,875 00
			63,389 66			63,173 38		Primary School.			
		224,709 86	56,068 76		170,631 74			Escheats.			
	79,376 67	37,637 13	47,642 95		6,509 39			Primary School Interest.			80,457 31
		309 16	3,392 43			6,509 39		Primary School Five Per Cent.			
	191,968 31							Swamp Land.			195,464 74
	131,574 44							Swamp Land Interest.			134,767 78
	845 90							Swamp Land Warrants.			645 99
	247,684 27	56,040 11			222,763 31			Two-Million Loan Sinking.			416,407 47
	69,068 77	19,145 26			24,990 00			St. Mary's Falls Ship Canal.			54,611 54
	13,563 39	25,620 00			3,710 09			War.			13,083 39
	72,014 29	44,612 60			4,000 00			Military.			27,111 78
		4,000 00						Soldiers' Aid.			
\$412,581 38		133 17	1,327 18					Internal Improvement.	\$411,887 37		1,602 56
								Land Warrants.			656 06
								Land Warrants—Second Series.			3,533 75
								Internal Improvement Warrants.			
								Dewey Asset Lands.			
								Hazellon Asset Lands.			
								Suspense Account.			730 00
								Treasury Notes.			3,403 33
								Sundry Deposits Account.			
		7,171 63	3,918 55			2,711 09					
\$412,581 38	\$1,641,687 88	\$1,909,507 49	\$1,744,408 29	\$666,686 01	\$666,686 01	\$61,996 63	\$81,996 63	Totals.	\$411,887 37	\$1,475,392 67	
<i>a</i> 1,229,106 50		<i>b</i> 1,064,006 30	<i>a</i> 1,229,106 50					Balances charged State Treasurer	<i>b</i> 1,064,006 30		
\$1,641,687 88	\$1,641,687 88	\$2,973,512 79	\$2,973,512 79	\$966,686 01	\$966,686 01	\$61,996 63	\$81,996 63		\$1,475,392 67	\$1,475,392 67	

*a* Sept. 30, 1875.      *b* Sept. 30, 1876.





















Table No. 185.—Summary of Annual Analyses of State Treasury Receipts and

ANALYSIS OF RECEIPTS.						FISCAL.
Gross Receipts.	Land Warrants.	Refundings and Reimbursements.	NET CASH RECEIPTS.			
			Total.	Not-Revenue.	Revenue.	
\$44,769,598 26	\$3,506,391 85	\$7,478,536 37	\$33,704,756 14	b \$8,111,218 97	b \$25,593,539 17	a 1836 to
2,308,929 55	72,392 23	48,086 75	2,086,451 57	435,141 64	1,653,309 93	
1,744,406 29	34,445 67	30,565 30	1,679,375 32	531,560 63	1,147,814 69	
\$48,732,924 20	\$3,693,119 75	\$7,557,219 42	\$37,472,585 03	\$9,077,921 24	\$28,394,663 79	Table
\$48,732,924 20						

a Footings of Table No. 132, p. 285, Auditor General's Report for 1874.

b See note "c", Table No. 186, and note "a", Table No. 210.

Table No. 186.—Refundings and Reimbursements on Receipt and Expenditure Sides of Analytical Tables of Amounts received in one Fund, and Refunded or Reimbursed through another Fund.

FUNDS AND ACCOUNTS.	EXCESS OF REFUNDINGS AND REIMBURSEMENTS.	
	Receipt Side.	Expenditure Side.
General Fund.....	\$2,236,897 05	\$1,687,623 25
Internal Improvement Fund.....		11,260 00
Sinking Fund.....		68,000 00
Two-Million Loan Sinking Fund.....		848,000 00
War-Loan Sinking Fund.....		3,868 43
Primary School Fund.....		
Agricultural College Interest Fund.....	1,389 95	
War Fund.....	912,600 05	
Military Fund.....		1,656 53
Soldiers' Relief Fund.....	1,656 53	
Bank Fund.....	319 50	
Penitentiary Fund.....	20,258 34	
Suspense Account.....		55,366 40
Michigan State Bank Assets.....		489,365 61
Footings .....	\$3,163,119 42	\$3,163,119 42

<sup>1</sup> Taken from Table No. 183, page 153, Auditor General's Report for 1875.

*Disbursements from March 1st, 1896, to September 30th, 1876, inclusive.*

YEARS.	ANALYSIS OF DISBURSEMENTS.					
	NET CASH DISBURSEMENTS.			Refundings and Reim- bursements.	Land Warrants.	Gross Disbursements.
	Revenue.	Not-Revenue.	Total.			
1874, inclusive. c 1875. d 1876.	\$25,339,921 19 1,443,887 43 1,318,374 73	\$7,904,562 63 475,731 96 536,101 30	\$32,634,483 82 1,929,619 39 1,844,476 53	\$7,478,538 37 48,066 75 30,586 30	\$3,586,391 85 73,383 23 34,445 67	\$43,699,314 04 2,050,097 37 1,909,507 49
No. 187.	\$28,112,183 34	\$3,296,396 39	\$36,408,579 73	\$7,557,319 42	\$3,693,119 75	\$47,658,918 90
Cash in Treasury September 30, 1876...						1,064,005 30
						\$48,722,924 20

c Footings of Table No. 5, Auditor General's Report for 1875.

d Footings of Table No. 4.

Table No. 187.—Summary of Tables of State Treasury Receipts and Disbursements.

ANALYSIS OF RECEIPTS.				TABLES SUMMARIZED.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		No.	NAME.	NET CASH DISBURSEMENTS.		Refundings and Reimbursements.	Gross Disbursements.		
		Total.	Not Revenue.			Revenue.	Not Revenue.			Total.	
223,680,738 23	2,534,934 83	\$21,124,833 40	\$0,203,680 89	188	General.....	\$10,259,737 04	\$5,239,766 41	\$338,087 78	\$18,897,521 23		
3,191,930 69	6,400 32	3,185,530 37	68,213 91	189	Specific Tax.....	4,490,324 50	68,909 83	5,400 32	6,400 32		
8,384,427 87	3,525,276 65	4,337,334 43	68,909 33	190	Internal Improvement..	1,005,230 50	.....	5,212,868 90	10,242,950 02		
244,193 44	34,411 19	209,782 25	209,782 25	191	Sinking.....	1,074,105 88	.....	45,661 19	1,060,891 69		
249,337 57	299,337 57	.....	.....	192	Two-Million Loan Sink..	.....	.....	335,337 57	1,406,443 45		
452,117 18	7,137 16	444,980 02	.....	193	War-Loan Sinking.....	1,172,400 00	.....	848,000 00	2,090,400 00		
62,137 04	293 35	61,863 69	8,027 00	194	University.....	124 24	124 24	7,137 16	7,261 40		
134,392 52	15,564 54	118,827 63	.....	195	Normal School.....	540 36	8,027 00	253 35	8,335 73		
2,336,424 61	37,533 68	2,298,890 93	36 05	196	Agricultural College.....	.....	36 05	10,564 54	10,564 54		
5,423 72	.....	5,423 72	48 97	197	Primary School.....	37,351 45	.....	41,407 11	78,704 61		
8,932,166 40	11,964 54	728,099 10	728,099 10	198	Escheats.....	.....	48 97	.....	48 97		
85,779 12	795 75	84,983 37	84,983 37	199	Swamp Land.....	2,065,234 98	238,055 63	11,964 54	6,344,023 13		
68,750 41	6,336 71	62,413 70	62,413 70	200	Asylum.....	921,161 07	84,983 37	765 75	1,062,014 10		
443,723 25	1,462 64	442,260 61	442,260 61	201	State Building.....	192,421 60	64,388 70	6,386 71	381,916 48		
54,345 83	529 46	53,816 47	53,816 47	202	University Aid.....	.....	192,421 60	.....	192,421 60		
38,701 53	1,643 09	37,058 44	37,058 44	203	University Interest.....	577,953 51	442,959 61	1,462 64	1,021,705 76		
1,700,340 50	8,971 69	1,691,368 81	1,691,368 81	204	Normal School Interest..	253,530 53	53,816 47	529 46	312,926 51		
131,715 98	445 43	131,270 55	131,270 55	205	Agricultural College Int.	35,515 63	35,006 46	255 14	70,817 23		
3,617,708 81	1,023,522 72	1,624,183 12	1,624,183 12	206	Primary School Interest..	2,101,318 51	1,691,368 81	8,971 69	3,801,687 01		
2,493 37	805 23	2,688 60	2,688 60	207	Swamp Land Interest.....	.....	9,069 44	445 43	9,514 93		
3,237 69	1,304 14	2,933 55	2,933 55	208	War.....	3,333,007 96	.....	110,923 67	3,493,931 63		
2,999 90	533 00	440,033 83	440,033 83	209	Militia.....	27,801 53	.....	805 23	28,686 78		
440,563 83	4,622 43	4,622 43	4,622 43	210	Toledo War.....	423 38	423 38	423 38	423 38		
2,989 81	529 79	2,464 08	2,464 08	211	Soldiers' Aid.....	25,500 00	.....	2,860 67	192,064 33		
65,006 25	90,253 34	85,293 91	85,293 91	212	Soldiers' Relief.....	.....	.....	.....	23,500 00		
.....	.....	.....	.....	213	Soldiers' Home.....	38,000 00	.....	1,343 37	39,343 37		
.....	.....	.....	.....	214	St. Mary's Canal.....	12,500 00	.....	.....	12,500 00		
.....	.....	.....	.....	215	Portage Lake Ship Canal	306,018 15	306,018 15	533 00	306,551 15		
.....	.....	.....	.....	216	Contingent.....	88 25	88 25	.....	306,551 15		
.....	.....	.....	.....	217	Library.....	16,419 40	16,419 40	4,622 43	21,041 82		
.....	.....	.....	.....	218	Geological.....	.....	.....	.....	3,898 66		
.....	.....	.....	.....	219	Bank.....	.....	.....	.....	16,978 87		
.....	.....	.....	.....	220	Penitentiary.....	.....	2,454 02	.....	3,109 89		
.....	.....	.....	.....	221	State Prison.....	.....	.....	.....	65,006 25		
.....	.....	.....	.....	222	.....	.....	.....	.....	4,543 45		

57,830 00	27,830 00	97,830 00	911 Suspense	1,699 34	55,356 40	55,356 40
2,461 86	2,461 86	4,061 86	912 Haddon Asset Lands	1,699 34	1,699 34	1,699 34
3,488 72	3,488 72	3,488 72	913 Haddon Asset Lands	846 91	846 91	846 91
186 00	186 00	186 00	914 Mich. State Bank Assets	489,365 81	489,365 81	489,365 81
238,190 00	238,190 00	238,190 00	915 Col. of Tr. on R. Lands	257,800 00	257,800 00	257,800 00
877 25	877 25	877 25	Treasury Notes	17,914 53	17,914 53	17,914 53
187 10	187 10	187 10	916 Treasury Notes	10,000 00	10,000 00	10,000 00
75 00	75 00	75 00	917 Treasury Notes Interest	10,000 00	10,000 00	10,000 00
40,061 47	29,731 47	29,731 47	918 Attorney General	17,344 98	17,344 98	17,344 98
2,983 61	2,983 61	2,983 61	919 Sec. St. Mary's Canal Dep.	2,983 61	2,983 61	2,983 61
457 60	457 60	457 60	920 Supt. of Public Instruc.	4,788 46	4,788 46	4,788 46
13 19	13 19	13 19	921 Treas. (J. D. Pierce) Dep.	248 60	248 60	248 60
140 00	140 00	140 00	922 University Deposit	1,069 64	1,069 64	1,069 64
17 48	17 48	17 48	923 University Interest Dep.	22 87	22 87	22 87
7,419 66	7,419 66	7,419 66	924 Normal School Deposit	17 48	17 48	17 48
249 61	249 61	249 61	925 Normal School Int. Dep.	4,788 46	4,788 46	4,788 46
1,315 37	1,315 37	1,315 37	926 Primary School Int. Dep.	248 60	248 60	248 60
22 87	22 87	22 87	927 Swamp Land Deposit	1,069 64	1,069 64	1,069 64
779 69	779 69	779 69	928 Swamp Land Int. Dep.	22 87	22 87	22 87
1,041 25	1,041 25	1,041 25	929 Swamp Land Tres. Dep.	779 69	779 69	779 69
19 63	19 63	19 63	930 State Building Deposit	1,003 75	1,003 75	1,003 75
780 00	780 00	780 00	931 State Building Int. Dep.	19 63	19 63	19 63
27 72	27 72	27 72	932 State Salt Sp. Land Dep.	780 00	780 00	780 00
15 00	15 00	15 00	933 State Salt S. L. d Int. Dep.	27 72	27 72	27 72
1,872 69	1,872 69	1,872 69	934 Light-House Deposit	1,872 69	1,872 69	1,872 69
5,685 64	5,685 64	5,685 64	935 Ontonagon County Dep.	4,337 57	4,337 57	4,337 57
912 00	912 00	912 00	936 Mich. C. R. R. Deposit	764 28	764 28	764 28
255 00	255 00	255 00	937 Mich. South. R. R. Dep.	200 00	200 00	200 00
103 68	103 68	103 68	938 St. Joseph Val. R. R. Dep.	95 00	95 00	95 00
3,918 55	3,918 55	3,918 55	939 Oakland & Ot. R. R. Dep.	7,171 63	7,171 63	7,171 63
87,472,585 03	87,472,585 03	87,472,585 03	940 Sundry Deposits	87,472,585 03	87,472,585 03	87,472,585 03
\$48,792,924 20	\$7,537,219 42	\$55,357,219 42	Footings	\$55,357,219 42	\$55,357,219 42	\$55,357,219 42
			Cash in Treasury September 30, 1876			
				1,061,005 30		1,061,005 30
				837,472,585 03		837,472,585 03
						\$48,792,924 20

a Includes \$500,916 79 of Land Warrants. b Includes \$3,125,202 96 of Swamp Land Warrants. c See Notes "a" and "b". d A. G. Report for 1875.

Table No. 188.—*Analysis of State Treasury General Fund Receipts and Disbursements during Fiscal Years 1896 to 1899, inclusive.*

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		Refundings and Reimbursements.	NET CASH DISBURSEMENTS.		Gross Disbursements.
		Total.	Revenue.		Revenue.	Total.	
\$21,296,250 89	\$2,304,127 56	\$18,792,123 03	\$4,460,460 23	\$14,331,662 80	\$9,139,377 51	\$13,617,124 21	\$13,915,290 39
1,400,898 10	33,351 86	1,367,546 24	331,571 13	1,036,075 11	834,866 49	944,725 76	960,741 94
992,541 54	27,453 41	965,088 13	411,639 49	553,448 64	535,983 04	967,533 49	985,088 90
\$23,689,738 23	\$2,564,934 83	\$21,124,803 40	\$5,203,680 85	\$15,921,122 55	\$10,269,737 04	\$15,519,483 45	\$15,867,521 23
				Footings.....			
Transfers.				Transfers.			
1,746,360 08				Ledger Balance, Sept. 30, 1876			8,950,361 99
							925,265 09
\$25,436,148 31							\$25,436,148 31

Table No. 189.—*Analysis of State Treasury Specific Tax Fund Receipts and Disbursements during Fiscal Years 1869 to 1876, inclusive.*

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		Refundings and Reimbursements.	NET CASH DISBURSEMENTS.		Gross Disbursements.
		Total.	Revenue.		Revenue.	Total.	
\$2,116,081 71	\$5,400 82	\$2,110,681 39	\$47,340 49	\$2,063,290 90			\$5,400 82
547,333 89		547,333 89	10,353 46	536,480 88			
527,565 59		527,565 59	10,020 86	517,544 63			
\$3,190,980 69	\$5,400 82	\$3,185,580 37	\$68,213 91	\$2,579,795 46			\$5,400 82
Transfers.				Transfers.			
16,305 00							8,901,735 87
\$3,207,135 69							\$3,207,135 69

Table No. 190.—*Analysis of State Treasury Internal Improvement Fund Receipts and Disbursements during Fiscal Years 1887 to 1876, inclusive.*

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.			NET CASH DISBURSEMENTS.		Gross Disbursements
		Total.	Revenue.		Revenue.	Total.	
\$8,241,409 68	\$3,524,976 65	\$4,315,516 14	\$4,246,708 31	A. G. Report for '74, Table No. 220	\$4,459,987 83	\$4,528,077 68	\$3,102,928,957 68
21,291 11	300 00	20,991 11	20,991 11	" " " '75, " " 5	923 50	923 50	19,189 17
1,827 18		1,827 18	1,827 18	" " " '76, " " 4	133 17	133 17	133 17
\$283,864,027 87	\$2,525,276 65	\$4,337,834 43	\$68,809 83	----- Footings -----	\$4,460,324 50	\$4,529,134 33	\$2,512,868 90
Transfers.					Transfers.....		1,639,831 81
1,112,708 96					Outstanding Warrants		6,792 37
2,411,867 87							
\$11,888,124 90							\$11,888,124 90
α Includes \$500,916 79 of Land Warrants.							

Table No. 191.—*Analysis of State Treasury Two-Million Loan Sinking Fund Receipts and Disbursements during Fiscal Years 1887 to 1876, inclusive.*

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.			NET CASH DISBURSEMENTS.		Gross Disbursements
		Total.	Revenue.		Revenue.	Total.	
\$269,137 57	\$269,337 57	-----	-----	A. G. Report for '74, Table No. 224	\$905,692 43	\$905,692 43	\$1,341,000 00
-----	-----	-----	-----	" " " '75, " " 5	113,403 34	113,403 34	113,403 34
-----	-----	-----	-----	" " " '76, " " 4	55,040 11	55,040 11	55,040 11
-----	-----	-----	-----	-----	-----	-----	-----
\$269,137 57	\$269,337 57	-----	-----	-----	\$1,074,105 88	\$1,074,105 88	\$1,409,443 45
Transfers.				-----	Transfers.....		1,473,528 49
1,329,389 97	-----	-----	-----	-----	-----		-----
1,354,529 40	-----	-----	-----	-----	-----		-----
\$2,693,066 94	-----	-----	-----	-----	-----		\$2,693,066 94



Table No. 192.—Analysis of State Treasury University Fund Receipts and Disbursements during Fiscal Years 1860 to 1876, inclusive.

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.			NET CASH DISBURSEMENTS.		Gross Disbursements
		Total	Revenue.		Revenue.	Total	
\$442,548 79	\$7,137 16	\$449,685 95	\$449,685 95	A. G. Report for '74, Table No. 228	\$124 24	\$124 24	\$7,981 40
5,653 60	.....	5,653 60	.....	" " '75, " " 5	.....	.....	.....
3,902 79	.....	3,902 79	.....	" " '76, " " 4	.....	.....	.....
\$452,117 18	\$7,137 16	\$444,980 02	\$444,980 02	.....Footings.....	\$124 24	\$124 24	\$7,981 40
				Transfers.....			
				Ledger Balance Sept. 30, 1876			
							100,000 00
							344,865 78
							\$453,117 18

Table No. 193.—Analysis of State Treasury Normal School Fund Receipts and Disbursements during Fiscal Years 1860 to 1876, inclusive.

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.			NET CASH DISBURSEMENTS.		Gross Disbursements
		Total	Revenue.		Revenue.	Total	
\$80,874 28	\$288 36	\$81,162 64	\$81,162 64	A. G. Report for '74, Table No. 230	\$240 88	\$240 88	\$4,836 73
1,112 83	.....	1,112 83	.....	" " '75, " " 5	.....	.....	.....
1,149 68	.....	1,149 68	.....	" " '76, " " 4	.....	.....	.....
\$82,137 01	\$288 36	\$81,848 65	\$81,848 65	.....Footings.....	\$240 88	\$240 88	\$4,836 73
				Ledger Balance Sept. 30, 1876			
							83,901 89
							\$82,137 04



Table No. 196.—*Analysis of State Treasury Escheats Receipts and Disbursements during Fiscal Years 1871 to 1876, inclusive.*

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		NET CASH DISBURSEMENTS.	Refundings and Reimbursements.	Gross Disbursements	
		Total.	Not Revenue				Revenue.
\$3,600 00	.....	\$3,600 00	\$47 57	A. G. Report for '74, Table No. 296	.....	\$47 57	
600 00	.....	600 00	1 40	" " '75, " " 5	.....	1 40	
1,223 72	.....	1,223 72	.....	" " '76, " " 4	.....	.....	
\$5,423 72	.....	\$5,423 72	\$48 97	.....Footings.....	.....	\$48 97	
				Transfers			
\$5,423 72				5,374 75			
				\$5,423 72			

Table No. 197.—*Analysis of State Treasury Primary School Five Per Cent Fund Receipts and Disbursements during Fiscal Years 1857 to 1876, inclusive.*

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		NET CASH DISBURSEMENTS.			Gross Disbursements.
		Total.	Not Revenue	Revenue.	Not Revenue	Total.	
\$229,678 59	Transfers.....	Table No. 184.....		Table No. 2.....			\$229,678 59
		A. G. Report for 1878.....		Ledger Balance Sept. 30, 1878			

Table No. 198.—Analysis of State Treasury Swamp Land Fund Receipts and Disbursements during Fiscal Years 1863 to 1876, inclusive.

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		Revenue.	NET CASH DISBURSEMENTS.		Gross Disbursements
		Total.	Not Revenue.		Not Revenue.	Total.	
a \$3,803,519 76	\$5,283 43	\$712,861 27	\$712,861 27	.....	\$236,805 90	\$236,805 90	a \$3,830,464 39
b 81,003 89	6,493 61	2,128 05	2,128 05	.....	4,045 77	4,045 77	b 82,921 61
c 47,642 95	87 50	13,109 78	13,109 78	.....	3,103 96	3,103 96	c 57,637 13
d \$3,932,166 00	\$11,864 54	\$728,099 10	\$728,099 10	.....			d \$3,441,023 13
4,613 85 Transfers.				Transfers.....			
				Outstanding Warrants.....			
				Ledger Balance Sept. 30, 1876			
\$3,936,810 45				\$3,936,810 45			

a Includes \$3,085,375 06 of Land Warrants. b Includes \$72,883 29 of Land Warrants. c Includes \$34,445 67 Swamp Land Warrants. d See Notes "a", "b", and "c". e \$236,867 30 changed from "Revenue" (in 1874 Report) to "Not Revenue", and placed in "Revenue" by Transfer in Table No. 184.

Table No. 199.—Analysis of State Treasury Asylum Fund Receipts and Disbursements during Fiscal Years 1860 to 1876, inclusive.

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		Revenue.	NET CASH DISBURSEMENTS.		Gross Disbursements
		Total.	Not Revenue.		Not Revenue.	Total.	
\$92,121 27	\$135 75	\$81,985 52	\$81,985 52	.....	\$1,757,830 48	\$1,757,830 48	\$1,757,966 23
1,934 83	690 00	1,374 83	1,374 83	.....	221,306 37	221,306 37	221,966 27
1,723 09	.....	1,723 02	1,723 02	.....	1,723 02	172,061 60	172,061 60
\$95,779 19	\$795 75	\$84,983 37	\$84,983 37	.....			\$2,152,014 10
2,205,888 83 Transfers.				Transfers.....			
				Ledger Balance Sept. 30, 1876			
\$2,291,617 96				\$2,291,617 96			













**Table No. 210.—Analysis of Sale Treasury St. Mary's Canal Fund Receipts and Disbursements during Fiscal Years 1863 to 1876, inclusive.**

[illegible]

a \$79,403 14 changed from "Revenue" (in 1874 Report) to "Not Revenue," and placed in "Revenue" in Table No. 184.

**Table No. 211.—Analysis of State Treasury Suspense Account Receipts and Disbursements during Fiscal Years 1867 to 1876, inclusive.**

[illegible]

**Transfers.**  
**Ledger Balance Sept. 30, 1876.**

Table No. 212.—*Analysis of State Treasury Hazelton Asset Lands Receipts and Disbursements during Fiscal Years 1873 to 1876, inclusive.*

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		Revenue.	NET CASH DISBURSEMENTS.		Gross Disbursements.
		Total	Not Revenue		Revenue.	Not Revenue	
\$1,761 86	300 00	\$1,761 86	300 00	\$1,761 86	\$1,599 24		\$1,599 24
				A. G. Report for '74, Table No. 290			
				" " '75, " " 5			
\$2,061 86		\$2,061 86		Footings.....	\$1,599 24		\$1,599 24
10,611 12 Ledger Balance Sept. 30, 1876.				Transfers			
\$12,673 98				11,073 74			
				\$12,673 98			

Table No. 213.—*Analysis of State Treasury Dewey Asset Lands Receipts and Disbursements during Fiscal Years 1873 to 1876, inclusive.*

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.			
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		Revenue.	NET CASH DISBURSEMENTS.		Gross Disbursements.
		Total	Not Revenue		Revenue.	Not Revenue	
\$777 63		\$777 63		\$777 63	\$907 71		\$907 71
2,711 09		2,711 09		2,711 09	39 20		39 20
				A. G. Report for '74, Table No. 292			
				" " '75, " " 5			
				" " '76, " " 4			
\$3,488 72		\$3,488 72		Footings.....	\$946 91		\$946 91
11,505 38 Ledger Balance Sept. 30, 1876.				Transfers			
\$14,994 10				14,147 19			
				\$14,994 10			

**Table No. 214.—Analysis of Sale Treasury Treasury Notes Receipts and Disbursements during Fiscal Years 1841 to 1876, inclusive.**

[illegible]

**Table No. 215.—Analysis of State Treasury Sundry Deposits Account Receipts and Disbursements during Fiscal Year 1876.**

ANALYSIS OF RECEIPTS.				ANALYSIS OF DISBURSEMENTS.				
Gross Receipts.	Refundings and Reimbursements.	NET CASH RECEIPTS.		A. G. Report for '78, Table No. 4.	NET CASH DISBURSEMENTS.		Refundings and Reimbursements.	Gross Disbursements.
		Total.	Not Revenue.		Revenue.	Not Revenue.		
\$3,918 53	-----	\$3,918 53	\$3,918 53	-----	-----	\$7,171 63	-----	\$7,171 63
6,836 41	Transfers.	Lodger Balance Sept. 30, 1876						
\$10,574 96								

**Table No. 216.**—Receipts to, and Expenditures from, Territorial and State Treasuries during each standing Warrants, and the amount in the Treasury, or the amount overdrawn at the close of each the offices

FISCAL YEAR	BALANCE AT COMMENCEMENT OF YEAR.		Receipts during Year.	Amount Available during Year.	Expenditures during Year.	BALANCE AT CLOSE OF YEAR.	
	CLOSING.	Charged Treasurer.	Credited Treasurer.			Charged Treasurer.	Credited Treasurer.
Dec. 31, 1829						\$74 09	
" 1830		\$74 09		\$1,094 92	\$1,769 01	\$2,242 38	\$473 37
" 1831			\$473 37	3,725 00	3,261 63	2,860 29	401 34
" 1832		401 34		4,560 71	4,962 05	1,952 27	3,008 78
" 1833		3,008 78		4,363 40	7,375 18	4,568 12	2,787 06
" 1834		2,787 06		5,109 30	7,896 36	3,445 44	4,450 92
" 1835		4,450 92		4,867 04	9,407 96	10,126 91	718 95
Feb. 29, 1836			718 95	3,596 85	2,878 00	1,656 55	
Dec. 31, 1836		a 1,221 45		b 116,373 29	117,594 74	b 90,464 18	a 1,221 45
" 1837		27,130 56		522,561 54	549,692 10	483,317 51	66,374 59
" 1838		66,374 59		1,066,369 70	1,732,744 29	1,016,823 50	715,920 70
Nov. 30, 1839		715,920 70		1,131,635 29	1,847,575 99	1,421,624 79	425,651 20
" 1840		425,651 20		1,135,146 12	1,560,797 32	1,553,312 53	2,484 79
" 1841		2,484 79		966,049 75	968,534 54	1,006,618 33	35,063 79
" 1842			35,063 79	374,860 64	336,785 85	534,241 04	217,453 19
" 1843				676,683 34	459,228 15	406,868 88	52,259 27
" 1844		52,259 27	217,453 19	419,985 77	472,345 04	444,646 26	27,698 78
" 1845		27,698 78		540,628 10	368,326 83	381,041 74	7,285 14
" 1846		7,285 14		2,036,270 18	2,042,655 32	1,976,215 97	66,330 35
" 1847		66,330 35		765,608 83	831,948 18	769,643 73	62,304 45
" 1848		62,304 45		362,298 67	424,593 02	372,911 47	51,681 55
" 1849		51,681 55		494,207 28	545,888 83	490,441 44	55,447 39
" 1850		55,447 39		429,268 28	434,715 67	449,355 40	35,360 27
" 1851		35,360 27		414,410 68	449,771 15	352,527 92	97,243 23
" 1852		97,243 23		451,062 97	548,336 20	431,918 97	116,407 23
" 1853		116,407 23		659,393 90	775,801 13	400,175 43	375,625 70
" 1854		375,625 70		610,669 97	998,326 67	433,469 57	552,856 10
" 1855		552,856 10		588,366 03	1,141,253 03	634,777 98	616,475 15
" 1856		616,475 15		511,271 70	1,027,746 85	689,778 81	387,968 04
" 1857		387,968 04		451,939 98	839,908 02	681,265 32	158,642 70
" 1858		158,642 70		865,720 35	1,024,363 05	848,015 85	176,347 90
" 1859		176,347 90		d 794,048 89	900,396 09	736,922 78	163,573 36
" 1860		163,573 36		692,498 09	856,059 45	730,441 43	125,618 02
" 1861		125,618 02		1,139,639 55	1,285,257 57	1,313,592 10	28,334 53
" 1862			28,334 53	1,124,565 10	1,066,260 57	896,053 08	300,307 49
" 1863		300,307 49		3,280,681 98	3,481,069 47	3,127,485 52	353,603 95
" 1864		353,603 95		2,090,121 17	2,443,725 12	2,003,680 37	440,044 75
" 1865		440,044 75		1,954,318 68	2,394,363 43	1,925,964 14	468,399 29
" 1866		468,399 29		1,901,990 69	2,370,389 98	1,791,385 18	579,004 80
" 1867		579,004 80		1,697,360 32	2,276,395 12	1,694,293 68	582,111 44
" 1868		582,111 44		2,222,627 47	2,804,738 91	1,674,511 76	1,130,227 15
" 1869		1,130,227 15		2,116,596 50	3,246,813 74	2,412,794 02	834,089 72
" 1870		834,089 72		1,718,523 72	2,552,613 44	2,084,305 47	458,307 97
Sept. 30, 1871		458,307 97		1,610,178 83	1,968,498 80	1,274,364 14	684,122 66
" 1872		684,122 66		2,181,498 22	2,875,620 88	1,898,396 85	977,224 03
" 1873		977,224 03		2,192,431 52	3,169,655 55	2,314,942 11	854,713 44
" 1874		854,713 44		2,211,165 73	3,065,879 17	1,995,604 85	1,070,274 32
" 1875		1,070,274 32		2,208,929 55	3,279,203 87	2,050,097 37	1,229,106 50
" 1876		1,229,106 50		1,744,406 20	2,973,512 79	1,908,507 49	1,064,006 30
Aggregate Territory		\$13,150,176 92	\$283,065 83	\$49,749,722 07	\$62,614,833 16	\$47,685,790 86	\$15,214,182 22
		10,723 19	1,192 32	28,019 32	87,550 19	26,871 96	11,944 64
State		\$14,139,453 73	\$283,873 51	\$48,721,502 75	\$62,577,282 97	\$47,658,918 90	\$15,202,237 58
							\$284,873 51

a Accounts of Territorial Treasurer not finally closed until July 5, 1836, at which date the balance in Territorial Treasury, \$1,221 45, was transferred to the State Treasury.

b State Treasury organized and Auditor General's books opened, March 1st, 1836.

c Balance of Contingent Fund in hands of State Treasurer.

d Includes \$42 87 cross entry of January 14, 1859, being amount of Warrant No. 1243, issued February 19, 1843, favor of C. B. H. Fessenden, charged to General Fund and credited to State Treasurer; afterwards this warrant was canceled before payment, as it was for the same item and amount as Warrant No. 1193 of February 16th, paid June 3, 1843; Warrant No. 1198 was erroneously reported outstanding, and the discrepancy in balances, as appeared from the State Treasurer's and Auditor General's books, was excessive by such amount until said cross entry of January 14, 1859.

*Fiscal Year from 1899 to 1876, inclusive<sup>1</sup>; also, the Balance charged or credited Treasurer, the out-Fiscal Year<sup>2</sup>; also, receipts for interest on Funds deposited in Bank, and for fees and charges from designated.*

Warrants Outstanding at Close of Year, etc.	Balance in the Treasury at Close of the Year.	Amount Over-drawn.	Interest on Funds Deposited.	FEES AND CHARGES.					YEARS
				Auditor General.	Land Office.	Secretary of State.	State Treasurer.	Exec. Office.	
	\$74 09								1820
		\$473 37							1830
	401 34								1831
	3,009 78								1832
	2,787 06								1833
	4,450 92								1834
		718 95							1835
	1,221 45								1836
	27,419 11								1836
c \$281 55	66,374 59								1857
5,437 00	721,357 70								1838
107,199 22	532,850 42								1839
77,617 51	80,102 30								1840
127,183 94	89,100 15								1841
287,977 48	70,522 29								1842
33,430 29	85,789 55								1843
8,798 19	36,424 97								1844
11,607 67	18,892 81								1845
12,221 65	78,561 00								1846
2,165 88	64,470 33								1847
1,055 43	52,736 98								1848
150 08	55,597 47								1849
697 58	36,057 85								1850
147 98	97,391 21								1851
147 98	116,555 21								1852
147 98	375,773 63								1853
147 98	552,004 08		\$1,553 86						1854
147 98	516,623 13		29,928 43						1855
47 73	388,015 77		20,057 40	\$298 28					1856
47 73	138,090 43		9,139 37	499 64					1857
47 73	176,394 83		2,445 80	470 80					1858
3 86	163,577 22		3,110 74	469 67					1859
9,003 86	134,621 88			1,332 39					1860
1,154 74		27,179 79		576 35					1861
387 13	200,794 62		4,256 77	556 89					1862
517 13	354,121 08		5,314 89	943 90					1863
2 52	440,047 27		5,362 50	17 00					1864
2 52	408,401 81		10,495 86	33 74					1865
2 52	579,007 32		14,589 15	26 54					1866
2 52	592,113 96		22,700 75	1,450 53	\$511 65	\$58 70			1867
2 52	1,130,229 67		29,389 94	1,928 86	1,080 92	179 65			1868
	834,089 72		38,882 47	1,527 87	1,043 80	283 95	\$169 50		1869
	438,307 97		17,153 41	1,406 73	2,776 00	292 01	194 90		1870
	694,122 66		21,395 23	1,389 63	2,183 55	302 60	10 00		1871
	977,224 03		28,096 06	1,729 90	3,086 49	654 58			1872
	854,713 44		32,278 43	1,902 34	3,350 75	804 95	2 20	\$1 25	1873
	1,070,374 32		41,639 70	1,548 28	2,370 52	809 41	1 00		1874
	1,225,108 50		50,467 92	2,111 33	1,894 05	697 50			1875
	1,064,006 20		44,828 75	2,036 81	1,940 35	637 60			1876
\$687,913 67	\$15,645,402 37	\$28,372 11	\$432,106 42	\$22,257 48	\$20,253 58	\$4,720 95	\$374 60	\$1 25	
	11,944 64	1,192 32							
\$687,913 87	\$15,633,457 73	\$27,179 79	\$432,106 42	\$22,257 48	\$20,253 58	\$4,720 95	\$374 60	\$1 25	

<sup>1</sup> Taken from Treasurer's account in Auditor's Ledger to July 5, 1836, for following years from Tables Nos. 124 and 125, Auditor General's Report for 1874 and Tables Nos. 217 and 218, *infra*.

<sup>2</sup> Difference between balance on Auditor's books of State Treasurer's account and amount in Treasury to Nov. 30, 1842, made up of outstanding warrants and other matters; for remaining years the difference is equal to the outstanding warrants other than Internal Improvement Warrants.

<sup>3</sup> For 1839, 1840, 1841, as printed in Treasurer's Reports; for other years, from his cash account.

<sup>4</sup> As appears from Treasurer's cash account in his books.

**Table No. 217.—Net Cash Receipts, Land Warrant Receipts, Double and Fictitious**

TIME.	From Sale of Bonds.	From Direct Taxes.	From Specific Taxes.	From Sale of Lands. <sup>1</sup>	Interest on Part-Paid Lands. <sup>2</sup>	From United States, Five per Cent on Sale of Public Lands.
<sup>4</sup> March 1, 1836, to September 30, 1874.....	\$3,751,256 32	\$10,104,946 48	\$4,935,570 07	\$3,781,988 89	\$2,324,879 27	\$734,295 59
<sup>5</sup> Fiscal Year closing September 30, 1875.....		903,434 50	547,333 39	58,868 82	67,502 33	21,239 31
Fiscal Year closing September 30, 1876.....		521,232 50	527,565 59	36,884 39	77,903 92	1,327 18
Footings.....	\$3,751,256 32	\$11,529,618 48	\$5,010,469 05	\$3,927,741 60	\$2,470,245 52	\$756,912 08

Deduct Net Cash and Gross Expenditures, See Table No. 218.....

Balance in Treasury Sept. 30, 1876—Table No. 2.....

<sup>1</sup> See Table No. 219.<sup>2</sup> See Table No. 220.<sup>3</sup> See Table No. 185.<sup>4</sup> Footings of Table No. 124, pp. 368 and 369, A. G. Report for 1874.**Table No. 218.—Net Cash Expenditures, Land Warrant Expenditures, Double and Fictitious**

TIME.	STATE DEBT.			Interest Paid on Trust Funds. <sup>1</sup>	Interest on Part-Paid Lands, Paid to Educational Institutions. <sup>2</sup>	To State Institutions <sup>3</sup>	For New State Offices and New Capitol.
	Bonds.	Interest.	Exchange and Commission.				
<sup>4</sup> March 1, 1836, to September 30, 1874.....	\$3,300,479 76	\$4,613,579 20	\$179,433 58	\$2,417,232 08	\$1,955,498 86	\$4,063,188 38	\$419,542 64
<sup>5</sup> Fiscal Year closing Sept. 30, 1875.....	a 110,050 00	c 82,303 25	e 3,403 34	f 208,185 46	g 66,723 39	426,952 97	217,918 18
Fiscal Year closing Sept. 30, 1876.....	b 53,000 00	d 84,422 50	e 2,040 11	213,158 40	72,256 69	416,250 25	225,342 36
Footings.....	\$3,463,529 76	\$4,780,304 95	\$184,577 03	\$2,838,575 94	\$2,094,468 94	\$4,926,391 60	\$662,803 18
	k 1,357,243 27	l 475,651 04	Add balance in Treasury Sept. 30, 1876—Table No. 2				
	\$4,820,773 03	\$5,255,956 00	Receipts to Treasury from March 1, 1836, to Sept.				

<sup>1</sup> See Table No. 221.<sup>2</sup> See Table No. 222.<sup>3</sup> See Table No. 185.<sup>4</sup> See Table No. 219.<sup>5</sup> Footings of Table No. 125, pp. 370 and 371, A. G. Report for 1874.<sup>6</sup> See Table No. 228, pp. 198 and 199, A. G. Report for 1875.<sup>a</sup> Two-Million Loan Bonds, \$101,000 00; Renewal Loan Bonds, \$1,000 00; War-Bounty Bonds, \$3,000 00; War Bond, \$50 00.<sup>b</sup> Two-Million Loan Bonds, \$49,000 00; Renewal Loan Bonds, \$3,000 00; War-Bounty Bonds, \$1,000 00.<sup>c</sup> On Two-Million Loan, \$39,860 23; on Renewal Loan, \$6,450 00; on War-Bounty Bonds, \$23,992 98.





**Table No. 219.**—*Net Receipts from Sale of Lands, Cash and Warrants, from March 1, 1836, to September 30, 1870, inclusive.*

FISCAL YEAR.	University	Normal School.	Primary School.	Agricultural College.	Asylum.	State Building.	State Salt Spring.	INTERNAL IMPROVEMENT.		SWAMP LAND.		NET TOTAL.		Aggregate.	1836 to 1870
								Cash.	Warrants.	Cash.	Warrants.	Cash.	Warrants.		
a 1836 to 1874 inclusive.	435,363 13	59,606 02	2,173,763 37	107,879 14	42,917 55	39,060 73	38,973 68	172,232 00	500,910 79	712,861 27	3,065,375 06	3,781,988 89	3,596,291 85	7,368,290 74	1874
b 1875	5,665 60	1,119 98	c 39,993 16	5,389 24	e 30 00	112 50	207 00	e 300 00	-----	6,771 90	72,392 23	53,893 82	72,392 23	131,590 55	1875
c 1876	3,902 70	1,140 68	d 62,173 33	5,549 30	626 96	372 50	-----	e 300 00	-----	13,109 78	34,445 67	86,884 89	34,445 67	121,330 06	1876
Footings.	444,936 52	61,868 68	2,275,933 85	118,827 68	43,514 51	39,575 73	39,490 68	171,932 00	500,910 79	732,742 95	3,102,202 96	3,927,741 60	3,693,119 75	7,620,861 35	

a Footings of Table No. 130, p. 332, A. G. Report for 1874.

b See Table No. 220, pp. 193 and 199, A. G. Report for 1876.

c Includes \$308 60 of Escheats.

d Includes \$1,223 72 of Escheats.

e Refundings exceed the receipts by this amount, therefore this amount is deducted from the amount in this column and from the other numbers in the extension.

**Table No. 220.**—*Net Cash (Interest and Penalty) Received from Holders of Certificates of Part-Paid Lands, Interest on Loans; also, Trespass and Rent.*

FISCAL YEAR.	University.	Normal School.	Primary School.	Agricultural College.	Asylum.	State Building.	State Salt Spring.	Swamp Land.	Total.
a 1836 to 1874, inclusive.	\$427,160 96	\$51,385 08	\$1,612,515 22	\$19,335 08	\$39,067 97	\$21,740 02	\$29,198 01	\$124,476 34	\$2,334,879 37
b 1875	7,783 83	1,294 67	45,700 81	6,969 72	1,304 83	440 40	733 14	3,414 84	67,662 33
c 1876	7,368 33	1,176 72	64,970 41	8,901 66	1,006 06	290 36	841 06	3,379 32	77,903 92
Footings.	\$442,303 11	\$53,816 47	\$1,713,186 44	\$35,006 46	\$41,468 86	\$22,461 47	\$30,832 21	\$131,270 50	\$2,470,345 52

a Footings of Table No. 128, p. 380, A. G. Report for 1874. b See Table No. 260, p. 200, A. G. Report for 1876.

**Table No. 221.**—Disbursements to Educational Institutions from State Treasury in Payment of Interest on Trust Funds, and Interest Received on Part-Paid Land Certificates.

INTEREST PAID BY STATE ON TRUST FUNDS.						FROM RECEIPTS FOR INTEREST ON PART-PAID CERTIFICATES OF SALE OF EDUCATIONAL LANDS.					
Fiscal Year.	University.	Normal School.	Agricultural College.	Primary School.	Total.	Fiscal Year.	University.	Normal School.	Agricultural College.	Primary School.	Total.
a 1836 to 1874, inclusive	\$314,786 98	\$38,324 08	\$19,674 07	\$1,844,236 95	\$2,417,223 08	a 1836 to 1874, inclusive	\$392,486 88	\$50,556 27	\$16,990 77	\$1,495,504 94	\$1,955,488 86
b 1875 .....	30,717 98	3,045 11	7,717 24	c 166,655 13	c 208,185 46	b 1875 .....	7,767 93	1,193 77	6,988 76	d 50,843 93	d 66,723 39
1876 .....	30,969 81	3,163 54	8,124 31	170,881 74	213,158 40	1876 .....	7,381 51	1,094 34	10,693 58	53,067 26	73,256 69
Footings.....	\$276,504 77	\$44,781 73	\$35,515 62	\$2,181,773 92	\$2,898,575 94	Footings .....	\$407,576 92	\$52,833 38	\$34,623 11	\$1,599,496 13	\$2,094,488 94

a Footings of Table No. 129, p. 381, A. G. Report for 1874. b See Table No. 261, p. 200, A. G. Report for 1875. c \$50,843 83 less than shown in Table No. 261, A. G. Report for 1875; this amount is correct. d Two cents less than shown in Table No. 261, A. G. Report for 1875; this amount is correct.

**Table No. 222.**—Amounts Paid the several Institutions named, under Appropriations made by the Legislature.

FISCAL YEAR.	EDUCATIONAL INSTITUTIONS.				REFORMATORY INSTITUTIONS.				ASYLUMS.				Aggregate.
	University.	Normal School.	Agricultural College.	State Public School.	Reform School.	State House of Correction.	State Prison.	FOR INSANE.			For D., D. and B.		
								Eastern. <sup>1</sup>	Michigan. <sup>2</sup>				
From 1836 to 1874, inclusive	\$242,421 60	\$204,537 45	\$418,977 18	\$88,001 00	\$662,968 67	\$652 95	\$808,318 97	\$11,869 87	\$652,312 71	\$793,097 96		\$4,083,188 38	
1875	49,500 00	16,091 86	18,600 11	52,440 00	26,000 00	2,706 55	42,000 00	101,091 62	73,500 00	45,022 83		426,952 97	
1876	58,000 00	12,743 12	13,867 52	44,450 00	28,500 00	82,539 80	4,000 00	91,033 31	33,550 00	47,476 50		416,250 25	
Footings	\$349,921 60	\$233,372 43	\$451,434 81	\$184,891 00	\$617,468 67	\$85,999 30	\$854,318 97	\$204,024 80	\$1,059,362 71	\$885,597 31		\$4,926,391 60	
Footings by classes				\$1,919,619 84			\$1,557,798 94			\$2,148,984 82		\$4,926,391 60	

<sup>1</sup> At Pontiac. <sup>2</sup> At Kalamazoo. a Footings of Table No. 127, p. 379, A. G. Report for 1874. b See Table No. 262, p. 201, A. G. Report for 1875.

**Table No. 223.**—*Abstract of the Several Classes of State Bonded Indebtedness—Amount of each Class Discharged; Amount of each Outstanding; and Amount at which the Outstanding Bonds are Payable.*

ACTS UNDER WHICH ISSUED.			FOR WHAT PURPOSES.		WHEN PAYABLE		Rate of Interest.	FACE OF BONDS.			Amount Payable at.
No.	Year.	Page.			Principal.	Interest.		Issued.	Discharged.	Outstanding.	
	1835	.....	Expenses of State Gov't...		May, 1856.....	May and Nov.	6 per ct.	.....	\$100,000 00		
71	1837	152	{ Five-Million Loan..... }		January 1, 1853			{ \$5,000,000 00 }			
1	1837-8	3	{ Internal Improvements... }								
121	1838	252	{ Loan to Allegan & Mar- }		June 1, 1853...	Jan. and July.	6 "	{ 100,000 00 }	5,175,000 00	6 821,000 00	\$12,149 97
124	1838	259	{ Loan to Ypsilanti & Te- }		January 1, 1859			{ 100,000 00 }			
			{ cumsch R. R. Co..... }								
16	1837	319	Loan to Palmyra & Jack-		Novemb'r, 1843	May and Nov.	7 "	.....	20,000 00		
			sonburgh R. R. Co.....					.....	60,000 00		
53	1838	123	Building State Peniten'y.		{ January 1, 1859 }	Jan. and July.	6 "	{ 20,000 00 }			
92	1839	165			{ January 1, 1860 }			{ 40,000 00 }			
20	1838	66	Loan to Detroit & Pontiac		July, 1838.....	Jan. and July.	6 "	.....	100,000 00		
			R. R. Co.....					.....	100,000 00		
118	1838	248	Loan to University.....		July, 1838.....	Jan. and July.	6 "	.....			
73	1843	150	In payment of Int. in de-		January 1, 1850	Jan. and July.	6 "	.....	383,324 00		
			fault of full-paid Five-					.....			
			Million Loan Bonds.....					.....	1,906,452 02	3,000 00	3,000 00
60	1843	102	Adjustment of part-paid		January 1, 1863	Jan. and July.	6 "	.....	285,450 00		
72	1843	150	Five-Million Loan Bonds					.....			
87	1845	15	In payment of Internal		January 1, 1870	Jan. and July.	6 "	.....			
13	1846	10	improvement Warrants.					.....			
173	1848	928						.....			
77	1853	117						.....			
Issued { July 1, '29			{ Delinquent Tax Bonds..... }					{ 31,000 00 }	227,430 67	70 00	70 00
Issued { July 1, '40								{ 190,400 00 }			
								{ 76,060 67 }			
6	1858	17	{ Penitentiary Loan..... }		July 1, 1878....	Jan. and July.	6 "	.....	216,000 00	101,000 00	101,000 00
			{ Renew'l of Loan to Detroit & Pontiac R. R. Co. }					.....			
			{ Meet deficiency in Revenue }		After July 1, '90	Jan. and July.	7 "	.....	50,000 00		

122	1861	1863	Renewal of Five-Million Loan of 1857.....	{ January 1, 1868 January 1, 1873 January 1, 1878 January 1, 1883 At pleasure of State..... May 1, 1890.... July 1, 1879....	{ Jan. and July. Jan. and July. May and Nov.. Jan. and July.	{ 7 6 6 6 7 7 6	{ 250,000 00 500,000 00 500,000 00 700,000 00 ----- 898,000 00 475,000 00 -----	{ 2,000,000 00 1,249,400 00 1,306,000 00 100,000 00	{ 250,000 00 500,000 00 500,000 00 121,000 00 ----- 1,249,400 00 949,000 00 54,000 00	{ 244,000 00 629,000 00 ----- 357,000 00 46,000 00	{ 244,000 00 629,000 00 ----- 357,000 00 46,000 00
5	1861	605	Paym't of expen. of troops.								
24	1864	136	For payment of bounties to								
85	1865	136	volunteers.....								
295	1865	641	Repairing St. Mary's Canal d								
176	1839	478									
			Footings.....								

a "Of this amount \$2,619,450 73 only, have been received by the State."—Auditor General's Report, 1847, p. 22.—\$1,387,000 00 on full-paid Bonds, and the balance on the remaining \$3,519,000 00 of the Bonds.

b Adjustable at \$12,149 97,—vide Sec. 302, C. L.

c The amount of Adjusted Bonds issued to this date, to which will be added the amount at which the \$21,000 00 outstanding part-paid Bonds of the \$5,000,000 00 Loan—\$12,149 97—are adjustable, which will increase the amount of this Loan to \$1,921,601 90.

The principal of the part-paid Five-Million Loan Bonds, which entered into and formed part of the amount of the adjusted bonds is:..... \$355,960 25  
To which has been added unpaid interest upon the part-paid Bonds..... 965,641 74

Giving for principal of the adjusted Bonds..... \$1,921,601 90

d Paid from Canal Tolls—payment guaranteed by State.

<sup>1</sup> See State Treasurer's Report for 1843, Statement "D."

Table No. 224.—Two-Million Loan Sinking Fund—Transactions in, from opening to September 30, 1876.

# DISBURSEMENTS FROM SINKING FUND.

# CREDITS TO SINKING FUND.

From Trust Funds.	1/2 Mill Tax.	War Ex. penses Reim- bursed by United States.	Discount on Bonds Purchased.	Surplus of Interest Ap- propriations.	From Specific Tax Fund.	Total Credits.	FISCAL YEAR CLOSING.	Total Disbursements.	Paid Two-Million Loan Bonds.	Premium on Bonds Purchased.	Amount of Bonds Purchased.	Amounts Transferred.
\$76,197 82	\$21,506 98	—	—	—	—	\$97,704 80	Nov. 30, 1863	\$116,000 00	—	—	{ a \$45,000 00 b 71,000 00	—
158,686 51	21,506 98	—	—	—	—	180,203 49	" 1864	235,000 00	—	—	{ a 6,000 00 c 280,000 00	—
185,002 83	21,506 98	—	—	\$35,000 00	—	241,509 81	" 1865	270,000 00	—	—	{ c 270,000 00 d 252,000 00	—
110,940 43	21,506 98	—	—	—	—	132,447 41	" 1866	292,000 00	—	—	{ c 292,000 00 d 252,000 00	—
907,239 39	33,496 73	—	—	—	—	940,736 12	" 1867	300,000 00	\$250,000 00	—	{ d 9,000 00 e 16,000 00	—
123,191 06	33,496 73	\$138,900 86	\$218 75	—	—	330,801 41	" 1868	—	—	—	{ c 15,000 00 d 72,000 00	—
180,744 42	33,945 73	—	1,949 41	—	—	221,180 56	" 1869	177,490 09	—	—	{ e 8,000 00 b 6,000 00	\$76,490 09
109,664 57	33,496 73	19,035 55	906 01	133,763 70	—	301,765 56	" 1870	108,000 00	—	—	{ c 29,000 00 d 47,000 00	—
136,974 94	33,496 73	—	—	60,000 00	\$70,773 04	306,243 71	Sept. 30, 1871	27,000 00	—	—	{ c 23,000 00 d 5,000 00	—
181,801 97	73,750 00	53,892 00	—	—	2,923 48	322,457 45	" 1872	112,000 00	—	—	{ d 102,000 00 e 10,000 00	—
193,333 87	—	—	—	—	16,094 55	209,433 42	" 1873	592,000 00	370,000 00	—	{ d 93,000 00 e 39,000 00	—
70,883 01	—	—	—	—	114,861 27	155,844 28	" 1874	132,000 00	—	—	{ d 24,000 00 e 6,000 00	—
34,851 03	—	—	—	—	229,189 05	284,050 08	" 1875	680,331 74	—	{ \$313 34 3,050 00	{ c 8,000 00 d 101,000 00	\$466,836 40
—	—	11,340 55	—	—	211,422 76	222,763 81	" 1876	55,040 11	—	{ 40 00 38 45	{ c 1,000 00 d 49,000 00	—
\$1,789,636 87	\$357,266 57	\$278,168 96	\$3,069 17	\$228,763 70	\$645,274 15	\$3,292,169 41	Footings..	\$2,866,761 94	\$620,000 00	\$5,443 45	\$1,693,000 00	\$543,318 49

a Temporary Loan Bonds due.

b War-Loan Bonds, due Jan. 1, 1863.

c War-Bounty Loan, due May 1, 1860.

d Two-Million Loan Bonds.

e Renewal Loan Bonds, due July 1, 1873.

a Act No. 23, 1864.	Temporary Loan Bonds due.	To War-Loan Sinking Fund.
i \$86,978 04, less \$16,205 00, vide Ledger, Sept. 30, 1872.	b War-Loan Bonds, due Jan. 1, 1863.	To Gen'l Fund, under J. R. No. 17, 1873.
Surplus of Interest.—To War-Loan Sinking Fund (A.G. Rep. for '74, p. 14)	c War-Bounty Loan, due May 1, 1860.	
" Two-Million Loan Sinking Fund.	d Two-Million Loan Bonds.	
From Specific Tax Fund.	e Renewal Loan Bonds, due July 1, 1873.	
615,274 15		
Total to Sinking Funds.		
\$1,693,436 70		
Total Credits to Sinking Fund as above.		
\$3,292,169 41		
" Debits		
2,866,761 94		
The Ledger Credit Balance would be		
\$415,407 47		
Ledger Debit Balance of Sinking Fund.		\$1,354,929 40
If we should credit from Trust Funds as above.		1,789,636 87
The Ledger Credit Balance would be		\$415,407 47



Table No. 226.—War-Bounty Loan—Matures May 1, 1890.

Fiscal Year Closing	AMOUNT ISSUED AND HOW. <sup>1</sup>			Retired by Two-Million Loan Sinking Fund.	Outstanding.	Interest Maturing. <sup>2</sup>
	Face of Bonds Issued.	Through Two-Million Loan Sinking Fund.	Sold on the Market.			
Nov. 30, 1864	\$230,000 00	\$230,000 00		\$230,000 00		
" 1865	615,000 00	270,000 00	\$345,000 00	270,000 00	\$345,000 00	\$8,015 00
" 1866	370,000 00	252,000 00	118,000 00	252,000 00	463,000 00	\$2,410 00
" 1867					463,000 00	\$2,410 00
" 1868	25,000 00	25,000 00		25,000 00	463,000 00	\$2,410 00
" 1869	15,000 00	15,000 00		15,000 00	463,000 00	\$2,410 00
" 1870	44,000 00	29,000 00	15,000 00	29,000 00	478,000 00	\$3,284 95
Sept. 30, 1871	7,000 00	7,000 00		22,000 00	463,000 00	<sup>a</sup> 16,730 00
" 1872					468,000 00	\$2,410 00
" 1873					463,000 00	\$2,410 00
" 1874				97,000 00	366,000 00	\$2,025 92
" 1875				8,000 00	358,000 00	\$2,607 96
" 1876				1,000 00	357,000 00	\$2,025 00
		\$928,000 00	\$478,000 00	\$949,000 00		
		478,000 00	Outstanding.	337,000 00		
	\$1,306,000 00	\$1,306,000 00		\$1,306,000 00		\$331,949 85

<sup>a</sup> The Interest on the War-Bounty Loan is payable May and November. Prior to 1871 the Fiscal Year closed November 30. The time of closing was changed in 1871 to September 30; hence, only the May Interest of 1871 was payable in that Fiscal Year.

<sup>1</sup> Issued under acts approved February 5, 1864, and March 2, 1863. The \$478,000 00 put upon the market—and of which amount the \$338,000 00 yet outstanding, is the unredeemed and unmatured portion—was issued under the Act of 1865. These bonds are redeemable "at the pleasure of the State at any time after the expiration of twenty-five years from and after May 1st, 1865." Proceeds to be used in paying a State Bounty to Volunteers, mustered into the military service of the United States. No bonds have been issued under Act No. 295 of 1865, approved March 21, 1865.

<sup>2</sup> Interest coupons attached to bonds when issued..... \$2,232,544 95

Interest coupons canceled..... <sup>b</sup> \$1,883,684 95

Interest matured on Bonds..... 331,949 85

Coupons canceled in excess of Interest matured..... \$1,550,735 10

From amount of coupons "issued" and "matured" deduct for interest accrued at issue of bonds, \$4,696 92

<sup>b</sup> Includes \$70 00, coupons past due.

Table No. 227.—*Renewal and Temporary Loans—Act No. 6, 1858.*

RENEWAL LOAN <sup>1</sup> —\$216,000 00.			Fiscal Year Closing.	TEMPORARY LOAN <sup>1</sup> —\$50,000 00.		
Retired through Two-Million Loan Sinking Fund.	Outstanding.	Interest Accruing. <sup>2</sup>		Retired through Two-Million Loan Sinking Fund.	Outstanding.	Interest Accruing. <sup>2</sup>
	\$216,000 00		Nov. 30, 1858		\$50,000 00	
	216,000 00	\$12,960 00	" 1859		50,000 00	\$3,500 00
	216,000 00	12,960 00	" 1860		50,000 00	3,500 00
	216,000 00	12,960 00	" 1861		50,000 00	3,500 00
	216,000 00	12,960 00	" 1862		50,000 00	3,500 00
	216,000 00	12,960 00	" 1863	\$45,000 00	5,000 00	3,500 00
	216,000 00	12,960 00	" 1864	5,000 00		
	216,000 00	12,960 00	" 1865	\$50,000 00		\$17,500 00
	216,000 00	12,960 00	" 1866			
	216,000 00	12,960 00	" 1867			
\$16,000 00	200,000 00	12,960 00	" 1868			
8,000 00	192,000 00	11,860 00	" 1869			
32,000 00	160,000 00	11,778 64	" 1870			
	160,000 00	8,900 00	Sept. 30, 1871			
10,000 00	150,000 00	9,850 00	" 1872			
32,000 00	111,000 00	7,646 01	" 1873			
6,000 00	105,000 00	6,354 62	" 1874			
1,000 00	104,000 00	6,300 00	" 1875			
3,000 00	101,000 00	6,120 00	" 1876			
\$115,000 00 + 101,000 00						
\$216,000 00		\$199,007 27				

<sup>a</sup> Outstanding Sept. 30, 1875.<sup>1</sup> Redeemable "at the pleasure of the State at any time after the expiration of twenty years from and after the first day of July, 1858;" proceeds to be used in taking up outstanding "Detroit and Pontiac R. R. Bonds,"\* "Penitentiary Bonds,"† and "University Bonds."‡<sup>2</sup> Coupons attached to bonds when issued... \$239,200 00

Coupons attached June 30, 1863..... \$200,890 00

Coupons canceled since June 30, 1863.....<sup>b</sup> \$188,760 00

Interest matured " " " "..... 140,777 27

Coupons canceled in excess of Int. matured. \$47,982 73

<sup>1</sup> Redeemable "at the pleasure of the State at any time after the expiration of two years from and after the first day of July next" (1858). To meet deficiency in the ordinary revenues of the State.<sup>2</sup> Coupons attached to bonds when issued..... \$70,000 00

Coupons attached June 30, 1863. \$54,250 00

Coupons canceled since June 30, 1863..... \$54,250 00

Interest matured since June 30, 1863..... 1,750 00

Coupons canceled in excess of Interest matured..... \$52,500 00

\* Act of March 5, 1838.

† Act of March 25, 1838.

‡ Act of April 6, 1838.

<sup>b</sup> Includes \$210 00, coupons past due.



Table No. 228.—Canal Loan—\$100,000 00.

FISCAL YEAR CLOSING	Retired Through Canal Fund.	Outstanding.	Interest Matured. <sup>1</sup>
Nov. 30, 1869.....	-----	\$100,000 00	-----
" 1870.....	-----	100,000 00	\$6,000 00
" 1871.....	-----	100,000 00	6,000 00
" 1872.....	-----	100,000 00	6,000 00
" 1873.....	-----	100,000 00	6,000 00
" 1874.....	-----	100,000 00	6,000 00
" 1875.....	-----	100,000 00	6,000 00
" 1876.....	-----	100,000 00	6,000 00
" 1877.....	-----	100,000 00	6,000 00
" 1878.....	-----	100,000 00	6,000 00
" 1879.....	-----	100,000 00	6,000 00
" 1880.....	-----	100,000 00	6,000 00
" 1881.....	-----	100,000 00	6,000 00
" 1882.....	-----	100,000 00	6,000 00
" 1883.....	-----	100,000 00	6,000 00
" 1884.....	-----	100,000 00	6,000 00
" 1885.....	-----	100,000 00	6,000 00
" 1886.....	-----	100,000 00	6,000 00
" 1887.....	-----	100,000 00	6,000 00
" 1888.....	-----	100,000 00	6,000 00
" 1889.....	\$14,000 00	86,000 00	6,000 00
" 1890.....	2,000 00	84,000 00	5,160 00
" 1891.....	1,000 00	83,000 00	5,060 00
Sept. 30, 1871.....	2,000 00	81,000 00	4,860 00
" 1872.....	-----	-----	4,860 00
" 1873.....	8,000 00	73,000 00	4,546 00
" 1874.....	12,000 00	61,000 00	4,182 00
" 1875.....	16,000 00	45,000 00	3,578 63
" 1876.....	-----	46,000 00	3,760 00
	\$54,000 00	-----	-----
	α 46,000 00	-----	-----
	\$100,000 00	-----	\$86,896 53

α Outstanding Sept. 30, 1875.

<sup>1</sup> Coupons attached when bonds were issued..... \$190,000 00

Interest coupons canceled..... \$111,790 00

Interest matured on bonds..... 86,896 53

Coupons canceled in excess of interest matured..... \$23,823 47

Table No. 339.—Showing Payments on account of the several Classes of Bonded Indebtedness for each Fiscal Year since Nov. 30, 1866.

LOANS.	When Due	REDUCTION DURING FISCAL YEAR CLOSING										Total for Each Class.
		Nov. 30, '67	Nov. 30, 1868	Nov. 30, 1869	Nov. 30, 1870	Sept. 30, 1871	Sept. 30, 1872	Sept. 30, 1873	Sept. 30, 1874	Sept. 30, 1875	Sept. 30, 1876	
Two-Million.....	Jan. 1, '68	\$38,000 00	\$180,000 00	\$3,000 00	.....	.....	.....	.....	.....	.....	.....	\$250,000 00
Two-Million.....	" " '73	.....	8,000 00	28,000 00	\$10,000 00	\$1,000 00	\$83,000 00	\$70,000 00	.....	.....	.....	\$201,000 00
Two-Million.....	" " '78	.....	6,000 00	44,000 00	13,000 00	1,000 00	9,000 00	74,000 00	\$20,000 00	\$45,000 00	\$45,000 00	\$245,000 00
Two-Million.....	" " '83	.....	.....	.....	24,000 00	3,000 00	5,000 00	19,000 00	9,000 00	86,000 00	5,000 00	\$121,000 00
Renewal.....	July 1, '78	.....	16,000 00	8,000 00	82,000 00	.....	30,000 00	30,000 00	6,000 00	1,000 00	3,000 00	115,000 00
War-Bounty.....	Jan. 1, '81	13,000 00	18,500 00	495,500 00	503,550 00	3,000 00	.....	.....	.....	.....	.....	1,115,000 00
Canal.....	May 1, '80	.....	.....	.....	1,000 00	15,000 00	.....	.....	97,000 00	8,000 00	1,000 00	121,000 00
Five-Million—Full-paid	Jan. 1, '83	.....	.....	.....	.....	2,000 00	.....	8,000 00	12,000 00	15,000 00	.....	54,000 00
Five-Million—Adjusted	" " '83	8,673 55	30,664 21	.....	.....	1,735 71	.....	.....	.....	17,935 67	.....	19,000 00
Five-Million—Adjustable	" " '83	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000 00
Footings.....	.....	\$78,673 55	\$287,164 21	\$570,500 00	\$673,550 00	\$69,735 71	\$113,000 00	\$310,000 00	\$145,157 14	\$142,935 67	\$63,900 00	\$2,602,771 28
Less amount of War-Bounty Bonds issued in Fiscal Year closing Nov. 30, 1870.....												15,000 00
Leaving for Net Reduction of Bonded Debt since Nov. 30, 1868.....												\$2,587,771 28



of each Fiscal Year from 1866 to 1876, inclusive.

Nov. 30, 1870.	Sept. 30, 1871.	Sept. 30, 1872.	Sept. 30, 1873.	Sept. 30, 1874.	Sept. 30, 1875.	Sept. 30, 1876.
\$459,000 00	\$458,000 00	\$370,000 00				
437,000 00	438,000 00	427,000 00	\$353,000 00	\$333,000 00	\$290,000 00	\$244,000 00
726,000 00	723,000 00	718,000 00	699,000 00	690,000 00	632,000 00	629,000 00
160,000 00	160,000 00	150,000 00	111,000 00	105,000 00	104,000 00	101,000 00
478,000 00	463,000 00	453,000 00	463,000 00	366,000 00	358,000 00	357,000 00
83,000 00	81,000 00	81,000 00	73,000 00	61,000 00	46,000 00	46,000 00
\$2,343,000 00	\$2,321,000 00	\$2,209,000 00	\$1,699,000 00	\$1,555,000 00	\$1,430,000 00	\$1,377,000 00
3,000 00	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00
3,000 00						
3,060 00	50 00	50 00	50 00	50 00		
32,978 49	31,242 78	31,242 78	31,242 78	30,085 64	12,149 97	12,149 87
\$2,385,028 49	\$2,355,292 78	\$2,242,292 78	\$1,733,292 78	\$1,588,135 64	\$1,445,149 97	\$1,392,149 97
\$658,550 00	\$29,735 71	\$112,000 00	\$510,000 00	\$145,157 14	\$142,985 67	\$53,000 00
1,594,892 76	1,624,628 47	1,736,628 47	2,246,628 47	2,391,785 61	2,534,771 28	2,587,771 28
57,000 00	54,000 00	54,000 00	54,000 00	52,000 00	21,000 00	21,000 00

*State Debt for the Fiscal Years Designated*

1871.	1872.	1873.	1874.	1875.	1876.	Total.
\$97,170 00	\$97,351 20	\$76,522 41	\$92,934 06	\$69,890 28	\$53,392 50	\$692,637 50
9,600 00	9,650 00	7,648 01	6,554 62	6,300 00	6,120 00	95,417 27
16,730 00	32,410 00	32,410 00	23,826 92	25,607 93	25,025 00	242,283 33
\$123,500 00	\$139,411 20	\$116,578 42	\$98,315 60	\$91,798 26	\$84,537 50	\$1,511,862 95
4,950 00	4,860 00	4,540 00	4,199 90	3,376 63	2,760 00	46,896 53
\$128,450 00	\$144,271 20	\$121,118 42	\$102,515 50	\$95,174 89	\$87,297 50	\$1,558,759 48
					\$250,668 69	
					87,297 50	
					\$163,371 19	

**Table No. 232.**—*Abstract of Loans made by the State since its Organization; also, of Territorial Amount of Loans Redeemed; Bonds Outstanding; Amount of Coupons Attached to*

CLASSES OF BONDS.	Face of Bonds Issued.	AMOUNT REALIZED.				
		Gross.	More than Face of Bonds.	Less than Face of Bonds.	More than Princip'l P'd Sept. 30, '76.	Less than Princip'l P'd Sept. 30, '76.
1 Loan by Territorial Treas.	-----	-----	-----	-----	-----	\$17,197 81
1 Loan of Bank of Michigan.	\$4,000 00	\$4,000 00	-----	-----	-----	-----
1 Loan of Mich. State Bank.	46,000 00	46,000 00	-----	-----	-----	-----
General Fund.	100,000 00	100,000 00	-----	-----	-----	-----
2 Full-Paid Five Million.	a 1,387,000 00	1,406,200 00	\$19,200 00	-----	\$19,200 00	-----
2 Part-Paid Five Million.	2,612,000 00	2,159,335 40	-----	\$1,653,634 60	94,719 18	-----
1 Palmyra & Jacksonb'h R.R.	20,000 00	20,000 00	-----	-----	-----	-----
1 Detroit and Pontiac R. R.	100,000 00	32,000 00	-----	68,000 00	-----	68,000 00
1 University.	100,000 00	-----	-----	100,000 00	-----	100,000 00
1 Delinquent Tax Bonds.	31,000 00	31,000 00	-----	-----	-----	-----
1 Internal Imp. Warrant.	265,450 00	265,450 00	-----	-----	-----	-----
1 Treasury Notes.	258,120 00	258,120 00	-----	-----	730 00	-----
1 Penitentiary.	60,000 00	35,252 91	-----	24,747 09	-----	24,747 09
1 Temporary Loan.	50,000 00	60,000 00	-----	-----	-----	-----
2 Renewal Loan.	216,000 00	216,703 00	703 00	-----	101,703 00	-----
2 Two-Million Loan.	2,000,000 00	2,011,576 17	11,576 17	-----	884,576 17	-----
2 War Loan.	1,249,400 00	1,229,468 19	-----	19,931 81	-----	19,931 81
2 War Bounty Loan.	1,306,000 00	1,306,000 00	-----	-----	357,000 00	-----
2 Canal.	100,000 00	103,645 50	3,645 50	-----	49,645 50	-----
1 General.	-----	-----	-----	-----	-----	-----
More than cost of Loan c.	-----	-----	-----	-----	-----	-----
Past due Coupons.	-----	-----	-----	-----	-----	-----
	\$11,105,970 00	\$9,274,781 17	\$35,124 67	\$1,866,313 50	\$1,507,573 85	\$229,876 71
Deduct	-----	-----	-----	35,124 67	229,876 71	-----
	-----	-----	-----	\$1,831,188 83	\$1,277,697 14	-----
Add	-----	1,331,188 83	-----	-----	-----	-----
	-----	\$11,105,970 00	-----	-----	-----	-----
Should the debt be dischar'd no faster than it becomes due, the result would be..	-----	-----	-----	-----	-----	-----

<sup>1</sup> No change during fiscal year; see Table No. 370, pp. 636 and 637, A. G. Report for 1874.

No. 272, pp. 212 and 213, " " " 1875.

<sup>3</sup> See Table No. 233.

D	11	11	11	234.
E	11	11	11	235.

5	"	"	"	25.
6	"	"	"	25.

7 Amount paid on a

\_\_\_\_\_

*Indebtedness Assumed and Paid by the State; Amount Realized on Loans; Interest Paid thereon; Bonds; Expense of Loans; and Cost of Loans in Excess of Amount Realized therefor.*

Less than Cost of Loans.	PAYMENTS.				Bonds Out- standing Sept. 30, '76.	Coupons Attached to Bonds Outstanding.	Additional Cost of Loans should none of the Outstanding Bonds be Pur- chased before Maturity.
	Principal.	Interest.	Exchange, Commission, etc.	Total to Sept. 30, 1876.			
\$18,029 17	\$17,197 81	\$631 36	-----	\$18,029 17			
54 45	4,000 00	54 45	-----	4,054 45			
1,691 26	48,000 00	1,691 26	-----	47,691 26			
123,892 47	100,000 00	192,357 28	\$1,535 19	223,892 47			
947,067 06	1,287,000 00	a 922,703 64	43,523 42	2,353,267 06	b \$15,149 97	-----	b \$15,149 97
1,486,363 52	2,064,648 22	1,478,097 71	113,984 90	3,655,728 92			
11,634 12	30,000 00	11,586 20	48 92	31,634 12			
180,989 73	100,000 00	112,743 03	146 70	212,839 73			
188,831 75	100,000 00	\$3,546 65	285 10	188,831 75			
8,366 45	31,000 00	8,363 15	3 30	39,366 45			
51,498 89	265,450 00	51,498 89	-----	316,948 89			
19,859 06	257,390 00	20,589 06	-----	277,249 06	730 00	-----	730 00
95,801 65	60,000 00	71,001 46	53 10	121,054 56			
17,500 00	50,000 00	17,500 00	-----	67,500 00			
97,540 25	115,000 00	198,857 27	155 98	314,043 25	101,000 00	\$12,120 00	113,120 00
452,068 01	1,127,000 00	1,310,787 50	5,836 68	2,443,644 18	873,000 00	267,270 00	1,140,270 00
542,317 84	1,249,400 00	522,386 08	-----	1,771,786 08			
c 39,997 81	949,000 00	326,782 28	351 79	1,276,134 77	357,000 00	349,809 00	706,809 00
	54,000 00	88,776 53	866 23	143,643 81	46,000 00	8,290 00	54,290 00
20,430 94	-----	529 06	10,901 86	20,430 94			
\$4,293,643 93	-----	-----	-----	-----	\$1,392,370 97	\$637,530 00	\$2,030,409 97
c 30,865 23	-----	-----	-----	-----	-----	d 1,324 00	1,824 00
\$4,293,778 70	\$7,997,084 03	\$3,354,732 53	\$185,743 31	\$13,537,550 87	\$1,392,370 97	\$638,854 00	\$2,031,733 97
2,031,733 97	1,277,697 14	-----	-----	2,031,733 97			
-----	\$9,274,781 17	-----	-----	-----			
\$6,294,512 67	-----	-----	-----	\$15,569,293 84			

a \$363,324 00 Interest Bonds not treated in this Table as Bonds issued. These Interest Bonds were issued in payment of past due interest on the Full-Paid Five-Million Loan Bonds, and are entered in the column of interest paid on such Bonds.

b \$21,000 00 Part-Paid Bonds adjustable at ----- \$12,149 97  
Adjusted Bonds outstanding ----- 3,000 00

d On Renewal, \$210 00; Two-Million, \$630 00; War, \$294 00; War-Bounty, \$70 00; Canal, \$120 00.

Table No. 234.—Two-Million Loan.—  
Face of Bonds Issued—\$2,000,000 00.

FISCAL YEAR CLOSING	AMOUNT PAID.				FISCAL YEAR CLOSING	Principal.	Interest.	Exchange, Commission, etc.	Premium.	Total.	Amount Realized.
	Principal.	Interest.	Premium.	Total.							
Nov. 30, 1893	—	—	—	—	Nov. 30, 1893	—	\$90,510 00	\$681 00	—	\$91,191 00	\$2,000,210 00
" " 1899	—	\$12,960 00	—	\$12,960 00	" " 1894	—	122,940 00	—	—	122,940 00	—
" " 1890	—	10,110 00	—	10,110 00	" " 1895	—	122,470 00	—	—	122,470 00	—
" " 1891	—	13,800 00	—	13,800 00	" " 1896	—	122,800 00	—	—	122,800 00	—
" " 1892	—	14,940 00	—	14,940 00	" " 1897	\$53,000 00	121,153 69	—	—	174,153 69	—
" " 1893	—	12,860 00	—	12,860 00	" " 1898	193,000 00	111,795 00	—	—	304,795 00	213 75
" " 1894	—	12,810 00	—	12,810 00	" " 1899	75,000 00	102,825 00	—	—	177,825 00	1,248 41
" " 1895	—	13,680 00	—	13,680 00	" " 1870	47,000 00	99,043 86	—	—	146,043 86	908 01
" " 1896	—	12,860 00	—	12,860 00	Sept. 30, 1871	5,000 00	97,170 00	—	—	102,170 00	—
" " 1897	—	12,840 00	—	12,840 00	" " 1872	102,000 00	96,181 20	—	—	198,181 20	—
" " 1898	—	12,960 00	—	12,960 00	" " 1873	463,000 00	77,632 41	—	—	540,632 41	—
" " 1899	\$16,000 00	11,910 00	—	27,910 00	" " 1874	29,000 00	63,174 06	—	—	92,174 06	—
" " 1870	22,000 00	11,628 64	—	33,628 64	" " 1875	101,000 00	59,880 28	—	—	160,880 28	—
Sept. 30, 1871	10,000 00	9,780 00	—	19,780 00	" " 1876	49,000 00	53,312 50	—	\$3,050 68	102,312 58	—
" " 1872	28,000 00	9,320 00	—	37,320 00					1,885 68		—
" " 1873	38,000 00	7,916 01	—	45,916 01							—
" " 1874	6,000 00	6,494 62	—	12,494 62							—
" " 1875	1,000 00	8,450 00	\$40 00	9,490 00							—
" " 1876	3,000 00	5,040 00	115 88	8,155 88							—
Footings.....	\$115,000 00	\$196,867 27	\$155 98	\$311,913 25	Footings. . .	\$1,127,000 00	\$1,310,767 60	\$681 00	\$4,935 68	\$2,443,644 18	\$2,011,576 17

Table No. 233.—Renewal Loan.—  
Face of Bonds Issued—\$216,000 00.

FISCAL YEAR CLOSING	AMOUNT PAID.				FISCAL YEAR CLOSING	Principal.	Interest.	Premium.	Total.	Amount Realized.
	Principal.	Interest.	Premium.	Total.						
Nov. 30, 1893	—	—	—	—	Nov. 30, 1893	—	—	—	—	\$216,000 00
" " 1899	—	\$12,960 00	—	\$12,960 00	" " 1894	—	10,110 00	—	10,110 00	—
" " 1890	—	10,110 00	—	10,110 00	" " 1895	—	13,800 00	—	13,800 00	—
" " 1891	—	13,800 00	—	13,800 00	" " 1896	—	14,940 00	—	14,940 00	—
" " 1892	—	14,940 00	—	14,940 00	" " 1897	—	12,860 00	—	12,860 00	—
" " 1893	—	12,860 00	—	12,860 00	" " 1898	—	12,810 00	—	12,810 00	—
" " 1894	—	12,810 00	—	12,810 00	" " 1899	—	13,680 00	—	13,680 00	—
" " 1895	—	13,680 00	—	13,680 00	" " 1870	—	12,860 00	—	12,860 00	—
" " 1896	—	12,860 00	—	12,860 00	" " 1871	—	12,840 00	—	12,840 00	—
" " 1897	—	12,840 00	—	12,840 00	" " 1872	—	12,960 00	—	12,960 00	—
" " 1898	—	12,960 00	—	12,960 00	" " 1873	—	28,990 00	—	28,990 00	560 00
" " 1899	\$16,000 00	11,910 00	—	27,910 00	" " 1874	—	19,310 00	—	19,310 00	143 00
" " 1870	22,000 00	11,628 64	—	33,628 64						
Sept. 30, 1871	10,000 00	9,780 00	—	19,780 00						
" " 1872	28,000 00	9,320 00	—	37,320 00						
" " 1873	38,000 00	7,916 01	—	45,916 01						
" " 1874	6,000 00	6,494 62	—	12,494 62						
" " 1875	1,000 00	8,450 00	\$40 00	9,490 00						
" " 1876	3,000 00	5,040 00	115 88	8,155 88						
Footings.....	\$115,000 00	\$196,867 27	\$155 98	\$311,913 25						\$216,708 00

Table No. 235.—War-Bounty Loan.—  
Face of Bonds Issued—\$1,306,000 00.Table No. 236.—Canal Bonds.—  
Face of Bonds Issued—\$100,000 00.

FISCAL YEAR CLOSING	AMOUNT PAID.				FISCAL YEAR CLOSING	AMOUNT PAID.				Amount Realized.
	Principal.	Interest.	Premium.	Total.		Principal.	Interest.	Exchange, Commission, etc.	Premium.	Total.
Nov. 30, 1864.....	\$230,000 00			\$230,000 00	Nov. 30, 1859.....					
" 1865.....	370,000 00	\$4,235 21		\$74,235 21	" 1860.....		\$4,830 00			\$4,830 00
" 1866.....	223,000 00	29,353 87		\$29,353 87	" 1861.....		6,430 00			6,430 00
" 1867.....		20,370 00		20,370 00	" 1862.....		6,750 00			6,750 00
" 1868.....	25,000 00	32,935 00		57,935 00	" 1863.....		5,910 00			5,910 00
" 1869.....	15,000 00	35,105 00		50,105 00	" 1864.....		6,000 00			6,000 00
" 1870.....	44,000 00	41,265 00		85,265 00	" 1865.....		6,000 00			6,000 00
Sept. 30, 1871.....	7,000 00	13,065 00		20,065 00	" 1866.....		6,000 00			6,000 00
" 1872.....		32,165 00		32,165 00	" 1867.....		5,940 00			5,940 00
" 1873.....		32,200 00		32,200 00	" 1868.....	\$14,000 00	6,000 00			20,000 00
" 1874.....	37,000 00	32,703 93		69,703 93	" 1869.....	2,000 00	6,190 00			7,190 00
" 1875.....	8,000 00	23,932 53	\$313 34	\$34,932 87	" 1870.....	1,000 00	4,990 00			5,990 00
" 1876.....	1,000 00	23,270 00	33 45	24,303 45	Sept. 30, 1871.....	2,000 00	4,890 00	\$268 28		7,156 28
					" 1872.....		4,890 00			4,890 00
					" 1873.....	8,000 00	4,570 00			12,570 00
					" 1874.....	12,000 00	4,199 90			16,199 90
					" 1875.....	15,000 00	3,276 63		\$600 00	18,976 63
					" 1876.....		2,760 00			2,760 00
Footings.....	\$949,000 00	\$225,792 98	\$351 79	\$1,275,124 77	Footings.....	\$54,000 00	\$36,773 63	\$266 28	\$600 00	\$143,642 81
										\$103,645 50



**Table No. 237.**—*Showing when each County in the State was "Laid Out," to what County attached for Judicial and Municipal purposes, and when so attached; also, the year in which each Organized County was Organized.*

COUNTY	When Laid Out	TO WHAT COUNTIES ATTACHED, AND WHEN	When Organized
Alcona	1840	Cheboygan, 1853; Alpena, 1857; Iosco, 1856; Alpena, 1859	1859
Allegan	1831	Kalamazoo, 1833	1833
Alpena	1840	Mackinac, 1840; Cheboygan, 1853	1857
Antrim	1840	Mackinac, 1840; Grand Traverse, 1853	1853
Baraga	1875	Taken from Houghton	1875
Barry	1829	St. Joseph, 1829; Kalamazoo, 1830	1830
Bay	1831	Saginaw, 1840	1837
Benzie	1853	Grand Traverse, 1853	1859
Berrien	1829	Cass, 1829	1831
Branch	1829	St. Joseph, 1829	1833
Calhoun	1829	St. Joseph, 1829; Kalamazoo, 1830	1833
Cass	1829		1830
Charlevoix	1840	Mackinac, 1840; Emmet, 1853	1859
Cheboygan	1840	Mackinac, 1840	1853
Chippewa	1835		1835
Clare	1840	Saginaw, 1840; Midland, '56; Isabella, '59; E ½ Midland, '69; W ½ Mecosta, '69	1871
Clinton	1831	Kent, 1835; Shiawassee, 1857	1839
Crawford	1840	Mackinac, 1840; Cheboygan, 1853; Iosco, 1856; Antrim, 1853; Kalkaska, 1871	1871
Delta	1843	Mackinac, 1843	1851
Elston	1829	St. Joseph, 1829; Kalamazoo, 1830	1830
Emmet	1840	Mackinac, 1840	1853
Genesee	1835	Oakland, 1835	1836
Gladwin	1831	Saginaw, 1840; Midland, 1855	1875
Grand Traverse	1840	Mackinac, 1840	1851
Gratiot	1831	Saginaw, 1835	1855
Hillsdale	1829	Lenawee, 1829	1835
Houghton	1843		1846
Huron	1840	Saginaw, 1840; Sanilac, 1850	1859
Ingham	1829	Washtenaw, 1829	1838
Ionia	1831	Kent, 1835	1837
Iosco	1840	Mackinac, 1840; Saginaw, 1853	1857
Isabella	1831	Saginaw, 1840; Midland, 1855	1859
Isle Royal	1875	Taken from Keweenaw	1875
Jackson	1829	Washtenaw, 1829	1832
Kalamazoo	1829	St. Joseph, 1829	1830
Kalkaska	1840	Mackinac, 1840; Grand Traverse, 1853; Antrim, 1853	1871
Kent	1831		1836
Keweenaw	1861		1861
Lake	1840	Ottawa, 1840; Mason, 1856; Newaygo, 1857; Mason, 1856; E 4 towns Mecosta, 1807; E ½ Osceola, 1830	1871
Lapeer	1822	Oakland, 1822	1835
Leelanaw	1840	Mackinac, 1840; Grand Traverse, 1853	1853
Lenawee	1822	Monroe, 1822	1826
Livingston	1835	Washtenaw, 1835	1836
Mackinac	1818	By Proclamation of Gov. Cass, Oct. 26	1818
Macomb	1818	By Proclamation of Gov. Cass, January 15	1818
Manistee	1840	Mackinac, 1840; Ottawa, 1840; Oceana, 1851; Grand Traverse, 1853	1855
Manitou	1855		1855
Marquette	1843	Houghton, 1843	1851
Mason	1840	Ottawa, 1840; Oceana, 1851	1855
Mecosta	1810	Kent, 1840; Newaygo, 1857	1859
Menominee	1851	Marquette, 1851	1853
Midland	1831	Saginaw, 1836	1855
Missaukee	1840	Mackinac, 1840; Grand Traverse, 1853; Manistee, 1856; Wexford, 1869	1871
Monroe	1817	By Proclamation of Gov. Cass, July 14	1817
Montcalm	1831	Ionia, 1840	1850
Montmorency	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1857	
Muskegon	1859		1859
Newaygo	1840	Kent, 1840	1851
Oakland	1819	By Proclamation of Gov. Cass, Jan. 12; Organized, Proclamation of Gov. Cass, March 28	1820
Oceana	1831	Ottawa, 1840	1855
Ogemaw	1840	Mackinac, 1840; Cheboygan, 1853; Midland, 1859; Iosco, 1861; Incorporated with Iosco, 1867	1875
Ontonagon	1843	Houghton, 1843	1855
Osceola	1840	Ottawa, 1840; Newaygo, 1857; Mecosta, 1859	1859
Osceola	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1857; Iosco, 1858; Alpena, 1859; Alpena, 1859	1859
Otsego	1840	Mackinac, 1840; Cheboygan, 1853; Alpena, 1858; Antrim, 1858	1875
Ottawa	1831	Kent, 1835	1837
Presque Isle	1840	Mackinac, 1841; Cheboygan, 1853; Alpena, 1858 (see also, Act 80, 1875)	1871

a Did not take effect until 1876.

Table No. 237.—Continued.

COUNTIES.	When Laid Out.	TO WHAT COUNTIES ATTACHED, AND WHEN.	When Organized.
Roscommon.....	1840	Mackinac, 1840; Cheboygan, 1853; Midland, 1859.....	1875
Saginaw.....	1823	Oakland, 1823.....	1825
Sanilac.....	1823	Oakland, 1823; St. Clair, 1827; Lapeer, 1838; St. Clair, 1840.....	1845
Schoolcraft.....	1843	Chippewa, Houghton, 1846; Marquette, 1851.....	1871
Shiawassee.....	1823	Oakland, 1823; Genesee, 1836.....	1837
St. Clair.....	1820	By Proc. of Gov. Cass, March 28; Organized by Proc. of Gov. Cass, May 8.....	1821
St. Joseph.....	1822	.....	1822
Tuscola.....	1840	Saginaw, 1840.....	1845
Van Buren.....	1822	Cass, 1822.....	1837
Washtenaw.....	1823	Wayne, 1823.....	1826
Wayne.....	1796	By General Wayne; in 1815 re-established by Proclamation of Gov. St. Clair, July 15, and organized by Proclamation of Gov. Cass, Nov. 21.....	1815
Wexford.....	1840	Mackinac, 1840; Grand Traverse, 1853; Manistee, 1855.....	1859

**Table No. 238.**—*Valuation of Taxable Property as Assessed; as Equalized by the Board of Supervisors; the Changes in the Amount Apportioned; the Rate of Taxation; the Net Amount Received into year 1888 to this date, September 30, 1876, inclusive.*

YEARS IN WHICH ASSESSED OR EQUALIZED.	TAXABLE PROPERTY AS ASSESSED AND AS EQUALIZED.					
	Assessed Valuation.	EQUALIZED VALUATION.		CHANGES IN VALUATION.		
		Boards of Supervisors.	State Board of Equalization.	BOARDS OF SUPERVISORS.		Amount Upon Which Tax Was Apportioned.
				Increase.	Decrease.	
1888		\$42,953,495 61				\$42,953,495 61
1889		46,192,702 29		\$3,239,206 68		46,192,702 29
1890		37,833,024 13			\$8,359,678 16	37,833,024 13
1891		34,603,021 85			3,230,002 28	34,603,021 85
1892		29,148,039 19			5,454,982 66	29,148,039 19
1893		27,698,940 41			1,451,098 78	27,698,940 41
1894		28,583,007 32		886,066 91		28,583,007 32
1895		28,922,090 59		339,083 27		28,922,090 59
1896		29,389,065 67		446,975 08		29,389,065 67
1897		27,617,940 13			1,751,825 54	27,617,940 13
1898		29,908,789 25		2,291,529 12		29,908,789 25
1899		29,189,070 45			720,698 80	29,189,070 45
1890		29,384,970 68		196,200 21		29,384,970 68
1891			\$30,976,370 18			30,976,370 18
1892	\$115,647,760 95					
1893		114,049,162 34		84,664,891 68		
			120,362,474 35			
					\$89,386,204 17	120,362,470 35
1896	149,749,623 41	149,688,200 44		35,639,038 10		
			137,663,009 00			
					17,300,534 65	137,663,009 00
1891	157,863,206 69	151,871,992 07		2,183,791 63		
			172,065,808 89			
					34,392,789 89	172,065,808 89
1896	179,065,450 86	176,209,042 82		24,337,050 75		
			307,965,842 92			
					135,910,084 03	307,965,842 92
1871	261,158,704 54	254,509,734 46		78,300,691 64		
			630,000,000 00			
					322,034,157 08	630,000,000 00
1876	274,841,031 23	286,877,102 70		132,267,368 24		
			630,000,000 00			
						630,000,000 00
				\$364,891,898 31	\$20,968,298 23	\$509,022,729 82

visors and by the State Board of Equalization; the Changes in such Valuation; the State Tax Appor-  
the State Treasury from State Taxes, and the amount realized in excess of the amount levied from the

STATE TAX APPORTIONED EACH YEAR.						NET TREASURY RECEIPTS FROM TAX.		
Year's Tax.	Amount of Tax Apportioned.	CHANGES IN AMOUNT.		RATE.		In Treasury for 1840 and following Years.	In Excess of Amount Apportioned for same Years.	Less than Amount Apportioned.
		Increase.	Decrease.	Mills on \$1 00.	Per Capita.			
1838	α \$83,906 95							
1839	α 92,326 43	\$6,478 48						
1840	75,666 04		\$16,719 39	2	\$0 26	\$64,651 71	\$6,985 67	
1841	103,827 62	23,161 59		3	47	79,614 01		\$24,213 61
1842	58,296 07		45,531 55	2	25	87,163 19	28,867 12	
1843	55,383 88		2,902 19	2	21	79,098 96	23,699 08	
1844	57,166 01	1,772 13		2	21	86,965 40	29,819 39	
1845	72,305 23	15,139 22		2.5	24	106,869 36	34,564 13	
1846	73,562 15	1,256 92		2.5	23	101,219 45	27,650 30	
1847	69,043 10		4,519 05	2.5	19	70,932 98	1,889 82	
1848	150,719 32	81,676 23		5.039	36	146,365 19		4,354 14
1849	102,406 75		48,312 56	3.531	23	138,768 97	37,362 22	
1850	113,769 56	11,362 81		3.923		137,379 96	23,610 40	
1851	106,000 00		7,769 56	3.421		128,897 24	22,897 24	
1852	110,000 00	4,000 00		3.551		174,150 61	64,150 61	
1853	10,000 00		100,000 00	.063		63,523 96	53,523 96	
1854	30,000 00	20,000 00		.249	06	38,047 15	8,047 15	
1855	40,000 00	10,000 00		.332		54,716 46	14,716 46	
1856	65,060 00	25,060 00		.472		55,385 04		9,674 96
1857	85,065 20	20,005 20		.618		113,487 86	28,422 66	
1858	85,065 20			.618		136,106 81	50,041 61	
1859	202,663 00	117,597 80		1.472		208,019 04	5,356 04	
1860	154,663 00		48,000 00	1.123	02	166,823 91	12,160 91	
1861	464,166 50	309,503 50		2.697		460,619 60		3,546 90
1862	433,173 43	19,006 98		2.908		473,813 80		9,339 08
1863	440,000 79		43,172 69	2.557		425,899 22		14,101 57
1864	470,000 79	30,000 00		2.731	57	517,121 59	47,120 80	
1865	642,467 75	172,466 06		3.734		632,723 08		9,744 67
1866	581,922 97		60,544 78	1.889		590,619 89	8,696 92	
1867	880,739 30	298,816 33		2.859		863,048 43		15,690 87
1868	713,747 84		166,991 46	2.317		722,409 57	8,661 73	
1869	465,264 97		248,482 87	1.517		532,783 27	67,518 30	
1870	395,264 97		70,000 00	1.283	33	492,418 53	87,153 56	
1871	757,026 05	361,761 08		1.201		577,117 95		179,908 10
1872	829,976 05	72,950 00		1.317		928,452 23	98,476 18	
1873	982,230 50	152,254 45		1.569		993,883 08	11,652 58	
1874	903,434 50		78,796 00	1.434	68	970,504 99	67,070 49	
1875	521,282 50		392,202 00	.827		475,583 85		45,648 65
1876	α 720,874 80	109,642 30		1.144				
1877								
1878								
1879								
1880								
	\$12,250,488 28	\$1,958,911 97	\$1,323,944 12			\$11,907,292 34	\$872,124 39	\$316,243 15

α These amounts should be deducted from the footing of this column, to obtain a proof from the three right-hand columns.

Table No. 239.—Summary of Accounts Charged against, and Credited to, the

COUNTIES.	No. of Table.	AMOUNTS CHARGED AGAINST COUNTIES.					Amounts
		Dr. Balance Bro't Forward.	State Tax.	General Charges.	Interest Charged in Account.	Aggregate Debita.	
Totals.....		\$2,485,161 05	\$11,311,196 75	\$10,574,866 71	\$665,486 31	\$25,226,704 82	\$7,560,892 78
Alcona.....	240	\$183 79	\$13,313 30	\$12,788 18	\$5,624 73	\$141,909 90	\$103,322 73
Allegan.....	241	141,243 12	216,890 13	312,833 37	25,240 40	667,177 02	126,255 99
Alpena.....	242		28,342 43	188,091 42	7,885 29	223,819 19	197,684 30
Antrim.....	243		10,701 14	85,361 72	3,692 42	99,645 28	76,691 84
Baraga.....	244	54 30		2,474 82	30 43	2,559 55	
Barry.....	245	9,356 22	147,832 18	162,900 00	11,200 26	330,688 06	95,534 08
Bay.....	246		81,088 00	519,223 40	10,237 81	616,553 71	375,525 40
Benzie.....	247	166 49	2,789 28	21,783 11	769 68	25,508 56	18,555 22
Berrien.....	248	54,355 76	296,276 23	143,622 69	17,424 98	510,478 56	17,685 46
Branch.....	249	11,596 11	292,412 06	72,860 08	13,153 48	379,022 73	22,600 47
Calhoun.....	250	34,156 17	445,314 46	76,820 41	18,275 73	574,566 77	4,102 53
Cass.....	251	21,423 64	276,193 86	37,331 53	11,141 77	346,025 80	1,738 61
Charlevoix.....	252		1,014 43	11,180 42	248 00	12,392 86	5,417 27
Cheboygan.....	253		5,897 26	56,269 93	2,170 15	67,267 34	59,614 05
Chippewa.....	254	19,583 16	9,532 30	30,723 38	3,184 49	72,023 33	40,735 22
Clare.....	255	662 71	5,642 07	71,283 16	2,723 69	80,292 63	48,255 86
Clinton.....	256	28,679 84	161,911 34	181,512 93	13,909 97	385,914 06	99,073 14
Delta.....	257	553 83	7,562 92	21,912 64	1,030 73	31,359 13	42,552 84
Easton.....	258	11,649 77	183,778 72	122,550 05	11,702 23	329,680 86	67,760 00
Emmet.....	259	1,045 30	2,567 91	7,266 45	279 02	11,251 69	7,601 37
Genesee.....	260	117,453 61	295,694 61	306,480 65	23,347 68	645,975 45	27,040 73
Gladwin.....	261	216 90		1,768 73	19 58	2,003 21	
Grand Traverse.....	262	3,896 30	23,914 90	51,709 58	3,249 66	81,863 44	61,166 56
Grafton.....	263		43,094 24	218,082 58	8,361 02	290,487 94	218,396 63
Hilldale.....	264	41,072 13	368,584 27	79,381 20	16,742 55	505,780 15	18,565 73
Houghton.....	265	19,375 28	61,115 02	175,597 53	7,320 49	263,238 31	64,492 49
Huron.....	266	1,197 89	41,969 52	100,240 37	3,601 15	146,966 43	24,780 22
Ingham.....	267	20,225 65	203,067 83	183,345 68	15,322 24	421,893 40	129,326 63
Ionia.....	268	36,520 32	231,252 84	139,117 10	14,547 42	421,437 68	73,083 74
Iosco.....	269	180 32	33,129 94	156,212 62	6,457 47	195,980 35	175,979 60
Isabella.....	270	18 09	25,569 74	196,708 46	7,835 78	220,147 07	250,009 84
Isle Royal.....	271			5 81		5 81	
Jackson.....	272	164,207 86	474,533 52	93,795 13	29,293 88	761,830 39	18,140 44
Kalamazoo.....	273	16,991 92	40,649 47	74,398 45	15,433 21	507,343 05	10,914 92
Kalkaska.....	274	20 18	1,965 22	71,059 42	2,287 27	75,392 09	53,690 96
Kent.....	275	158,800 03	485,393 87	313,457 08	34,622 54	992,263 50	30,087 71
Keweenaw.....	276	106,068 30	45,226 64	62,736 98	10,504 73	222,258 65	11,601 34
Lake.....	277	329 07	3,296 61	89,022 97	2,925 41	95,574 06	74,249 23
Lapeer.....	278	99,481 56	143,864 12	172,820 60	16,493 31	432,659 59	26,589 54
Leelanaw.....	279		6,556 75	19,322 22	812 58	26,701 55	20,444 04
Lenawee.....	280	102,271 24	633,599 17	110,812 67	30,016 92	876,680 00	2,972 41
Livingston.....	281	86,474 49	223,451 98	40,668 68	14,253 78	364,748 83	6,318 50
MacKinnac.....	282	5,813 98	14,336 28	30,908 07	2,015 14	53,068 57	54,097 07
Macomb.....	283	105,854 08	316,864 09	53,553 97	18,880 07	495,140 51	
Manistee.....	284	476 02	29,340 52	82,852 26	3,169 26	115,338 06	109,796 78
Manitou.....	285	36 40	3,129 32	3,178 64	176 33	6,519 69	4,094 86
Marquette.....	286		64,190 07	154,663 69	6,308 97	225,163 73	139,280 14
Mason.....	287		15,352 37	97,064 59	3,103 97	115,520 93	95,624 78
Mecosta.....	288	70 37	34,806 98	294,679 39	11,579 70	341,126 43	334,098 29
Menominee.....	289	2,665 36	15,684 08	27,858 15	1,392 81	47,500 38	11,636 29
Midland.....	290		49,180 28	642,681 08	20,464 70	712,326 01	643,101 10
Missaukee.....	291	48 14	2,892 68	73,106 63	2,673 69	78,681 02	58,420 41
Monroe.....	292	137,541 87	251,317 85	170,015 34	23,530 82	592,405 88	9,069 39
Montcalm.....	293		69,746 40	265,847 71	10,847 57	345,941 69	301,726 41
Muskegon.....	294	58,672 00	71,849 54	128,421 01	9,663 74	298,606 29	27,124 82
Newaygo.....	295	13 15	42,745 58	237,411 26	7,942 11	278,112 09	265,048 95
Oakland.....	296	45,685 59	612,045 26	54,842 28	23,007 18	736,180 31	8,793 49
Oceana.....	297		35,631 05	180,015 10	6,222 23	223,469 06	226,423 75
Ogemaw.....	298			32 16		32 16	
Ontonagon.....	299	20 00	34,110 91	156,345 26	5,471 73	195,948 02	316,171 99
Osceola.....	300	887 84	5,642 02	158,396 21	5,161 44	170,067 61	123,912 91
Osego.....	301	66 71		403 61	7 59	467 91	
Ottawa.....	302	121,366 48	138,165 84	234,287 97	19,909 57	513,729 96	98,996 10
Presque Isle.....	303	99 35	2,852 65	35,575 33	1,166 99	39,694 33	30,865 07
Rosecommon.....	304	663 23		9,447 89	58 86	10,169 98	
Saginaw.....	305	2,547 23	250,288 54	853,680 46	34,540 76	1,141,037 01	715,613 96
Sanilac.....	306		77,700 47	337,369 70	13,490 44	427,560 61	407,116 83
Schoolcraft.....	307	1,048 72	3,296 56	27,078 74	1,310 62	32,783 64	26,665 03
Shiawassee.....	308	132,112 27	159,747 62	256,901 69	23,677 29	572,438 77	114,503 02
St. Clair.....	309	79,198 24	216,679 17	202,548 16	20,252 42	518,677 99	50,453 48
St. Joseph.....	310	19,796 64	389,544 27	44,036 28	14,657 48	467,034 67	4,980 84
Tuscola.....	311	10 00	67,542 93	326,387 55	11,903 86	405,844 24	486,297 85
Van Buren.....	312	32,467 72	187,373 31	177,332 73	14,636 28	411,984 04	82,352 15
Washtenaw.....	313	194,124 95	656,298 35	36,644 40	35,283 93	926,341 63	236 04
Wayne.....	314	226,964 85	1,664,878 40	301,871 22	72,736 01	2,165,960 58	2,461 26
Wexford.....	315	193 41	3,421 86	101,140 16	2,664 80	107,410 23	79,122 43

several Counties from 1841 to this date.—(See Tables Nos. 240 to 315, inclusive.)

CREDITED TO COUNTIES.			ACCOUNTS JUNE 30, AGGREGATE OF BALANCES.		BALANCES JUNE 30, 1876.		COUNTIES.
General Credits.	Interest Credited in Account.	Aggregate Credits.	Counties Dr.	Counties Cr.	Counties Dr.	Counties Cr.	
\$21,617,588 54	\$1,289,837 60	\$20,408,318 92	\$2,708,305 86	\$7,949,919 96	\$223,144 81	\$389,027 18	Totals.
\$146,708 75	\$12,227 70	\$262,259 18	\$183 79	\$120,533 07		\$17,210 34	Alcona.
512,231 38	28,900 98	677,418 35	156,044 66	136,285 99	\$14,801 54		Allegan.
218,638 67	22,592 55	438,755 52		214,936 33		17,412 03	Alpena.
93,433 24	9,126 93	179,151 51		79,506 23		2,914 89	Antrim.
6,242 86	280 12	6,502 98	54 80	3,997 73		3,997 73	Baraga.
302,193 06	19,644 63	417,371 72	9,356 22	96,089 28		555 25	Barry.
598,286 28	50,193 55	1,024,294 23		407,740 52		31,915 12	Bay.
23,198 47	2,252 36	44,309 06	166 49	18,966 99		108 76	Benzie.
435,871 94	15,747 49	469,254 89	58,859 13	17,636 46	4,606 37		Berrien.
354,415 37	13,718 38	397,634 22	11,598 11	30,209 60		709 13	Branch.
523,299 76	16,406 88	543,809 16	34,960 13	4,102 52	708 96		Calhoun.
314,398 44	10,508 99	326,646 04	21,423 64	2,043 88		306 27	Oass.
13,916 95	945 37	20,279 59		7,886 73		2,489 46	Charlevoix.
67,655 13	6,901 92	134,171 11		66,903 77		7,299 71	Cheboygan.
57,061 34	5,185 85	102,962 42	10,583 16	50,452 25		9,717 02	Chippewa.
82,224 04	6,853 45	137,933 37	682 71	58,289 55		9,413 67	Clare.
339,663 27	20,638 08	469,271 49	28,579 84	101,937 25		2,985 11	Clinton.
32,907 16	4,189 61	79,439 61	853 33	48,853 82		6,600 48	Delta.
309,988 67	17,295 54	394,993 21	12,596 65	67,709 00	746 88		Eaton.
11,537 90	982 86	19,002 13	1,045 20	9,685 74		2,064 37	Emmet.
508,544 15	19,362 45	555,847 32	118,068 85	27,940 72	616 24		Genesee.
3,484 53	144 86	3,608 89	216 90	1,822 88		1,822 88	Gladwin.
72,606 14	6,934 88	140,767 95	3,896 80	62,800 81		1,638 88	G. Traverse.
293,248 00	25,219 30	495,933 95		226,446 01		8,079 36	Gratiot.
448,389 33	16,500 50	483,435 56	41,072 13	18,727 84		161 81	Hilldale.
233,917 62	13,823 29	312,232 40	19,275 25	68,269 37	5,720 73	3,776 88	Houghton.
133,316 82	6,763 49	164,880 54	6,918 12	24,750 23			Huron.
866,284 73	24,110 87	519,622 23	31,466 80	129,226 63	11,241 15		Ingham.
365,808 76	18,805 15	457,152 85	37,323 77	73,038 74	803 46		Ionia.
300,980 54	30,276 57	397,237 10	180 32	201,437 07		25,457 06	Iscoco.
211,924 51	26,251 09	468,185 44	18 09	258,066 46		7,446 62	Isabella.
19 73	82	20 55		14 74		14 74	Isle Royal.
574,209 18	18,110 38	608,480 00	169,510 83	16,140 44	5,302 97		Jackson.
475,934 08	15,263 03	502,107 03	16,991 92	11,755 90		840 98	Kalamazoo.
81,016 82	7,146 29	142,023 59	20 18	66,711 69		12,550 70	Kalkaska.
789,124 69	27,041 77	846,254 17	178,096 04	30,087 71	17,296 01		Kent.
117,768 08	4,832 01	134,201 88	109,068 90	15,031 03		3,429 69	Keweenaw.
100,413 17	9,332 86	133,995 36	328 07	88,749 37		14,500 04	Lake.
319,643 65	14,238 46	359,463 66	99,491 66	26,236 62		703 08	Lapeer.
25,970 41	3,436 07	48,850 52		22,148 97		1,704 33	Leelanaw.
749,006 08	22,901 41	776,479 90	104,122 51	2,973 41	1,851 27		Lenawee.
295,496 54	9,063 83	280,873 72	90,193 61	6,318 50	3,719 12		Livingson.
47,040 53	6,018 85	107,756 45	5,613 98	60,501 86		5,804 79	Macinac.
577,666 12	11,412 08	399,009 20	106,182 81		278 28		Macomb.
112,226 66	11,964 08	233,967 47	476 02	119,125 43		9,338 65	Manistee.
5,391 77	548 13	11,534 76	36 40	5,051 57		456 71	Manitou.
333,284 50	19,150 56	311,875 20		169,612 47		27,352 35	Marquette.
110,056 06	11,090 07	216,770 91		101,249 98		5,625 20	Mason.
323,242 41	35,664 57	698,078 47	70 37	359,010 42		17,948 08	Mecosta.
44,016 81	2,384 44	68,237 14	2,665 96	13,409 19		1,585 73	Menominee.
648,157 76	71,410 13	1,392,669 05		650,348 04		7,241 88	Midland.
83,783 94	7,544 72	148,747 97	48 14	7,115 04		12,664 68	Missaukee.
363,770 89	14,744 18	417,684 46	178,890 81	9,069 39	36,348 94		Monroe.
325,218 15	33,623 66	690,583 29		314,628 54		12,900 13	Montcalm.
129,058 23	8,571 61	227,787 67	67,978 45	27,134 83	9,306 45		Muskegon.
267,945 92	28,700 86	551,704 73	13 15	273,605 79		8,556 84	Newaygo.
660,684 32	20,551 24	698,968 02	45,934 78	8,753 49	249 19		Oakland.
210,643 64	24,039 56	461,120 95		237,651 87		11,219 12	Oceana.
			32 18		82 16		Ogemaw.
175,518 89	28,908 15	590,597 03	20 00	324,666 01		8,497 09	Ontonagon.
164,949 95	15,833 49	309,697 85	887 94	140,497 68		11,583 77	Osceola.
4,381 89	193 58	4,664 40	56 71	4,153 20		4,153 20	Otsego.
333,414 20	20,503 15	454,833 54	157,812 42	98,966 10	36,445 94		Ottawa.
48,337 44	4,148 96	83,351 47	99 35	43,756 49		12,891 42	Presque Isle.
5,776 63	240 69	6,017 82	4,152 68		3,489 43		Roscommon.
1,027,588 74	92,907 34	1,396,110 03	20,540 03	715,613 95	17,993 70		Saginaw.
392,307 34	43,055 45	842,479 62		414,889 01		7,772 18	Sanilac.
89,958 20	3,610 70	71,228 93	1,046 72	39,543 01		10,877 98	Schoolcraft.
328,036 63	25,450 01	527,991 66	158,950 13	114,503 02	26,837 86		Shiawassee.
408,292 57	19,213 98	477,980 03	91,181 44	50,483 48	11,983 20		St. Clair.
433,457 57	13,872 28	451,310 69	20,704 82	4,980 84	908 18		St. Joseph.
284,014 71	48,351 77	898,664 33	10 00	492,829 99		6,532 14	Tuscola.
358,459 98	19,512 82	460,324 95	33,891 24	82,352 15	1,423 52		Van Buren.
707,224 70	21,092 90	728,553 78	198,124 95	337 05		101 01	Washtenaw.
1,854,432 11	44,114 20	1,931,007 57	237,404 27	2,461 26	10,439 32		Wayne.
106,437 20	9,823 28	194,369 91	193 41	87,173 09		8,043 66	Wexford.

**Table No. 240.—Amounts Charged and Credited in Account with Alcona**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1869 to 1874*	\$183 79	\$8,564 31	\$15,978 78	\$3,585 68	\$3,525 57	\$80,679 99	-----	\$92,518 12
1875*-----	-----	3,011 45	5,431 44	{ a 111 89 543 99 }	909 14	11,928 52	-----	21,936 43
1876-----	-----	1,737 44	1,684 88	{ b 1 00 1,567 77 }	1,190 02	15,893 30	c \$5,381 44	27,455 35
Totals...	\$183 79	\$13,313 20	\$23,094 60	\$5,810 33	\$5,624 73	\$88,501 81	\$5,381 44	\$141,900 90

\* See Auditor General's Report for 1875, p. 224.

a Under Sec. 124, Act 169, 1869.

b Error in Taxes, etc., charged back.

**Table No. 241.—Amounts Charged and Credited in Account with Allegan**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1842 to 1874*	\$109,816 11	\$187,190 89	\$239,452 45	\$10,617 29	\$22,479 89	\$40,594 43	-----	\$610,151 05
1875*-----	16,716 54	18,814 37	7,238 13	{ a 1,319 67 248 50 }	1,968 64	b 14 39	-----	46,320 24
1876-----	14,710 47	10,854 87	6,356 80	386 19	1,791 87	b 40 66	c \$6,564 87	40,705 78
Totals....	\$141,243 12	\$216,860 13	\$253,047 38	\$12,571 65	\$26,240 40	\$40,649 47	\$6,564 87	\$697,177 08

\* See Auditor General's Report for 1875, p. 224.

a Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

**Table No. 242.—Amounts Charged and Credited in Account with Alpena**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1869 to 1874*	-----	\$26,284 63	\$47,104 40	\$17,682 91	\$5,034 67	\$57,066 78	-----	\$153,773 37
1875*-----	-----	1,304 96	15,093 40	{ a 164 86 1,150 55 }	983 34	12,466 07	-----	32,164 08
1876-----	-----	752 80	8,870 80	{ c 3 27 803 76 }	{ d 10 1,367 18 }	15,813 80	e \$10,269 94	87,881 74
Totals....	-----	\$28,342 43	\$71,069 60	\$20,805 35	\$7,385 29	\$85,947 53	\$10,269 94	\$223,819 19

\* See Auditor General's Report for 1875, p. 224.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also, under Secs. 103-9, Tax Law.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$90,273 04	-----	\$104,172 07	\$7,489 52	-----	\$171,934 63	\$183 79	\$79,600 30
19,327 26	-----	24,015 68	2,315 92	-----	45,658 86	-----	23,722 43
23,722 43	-----	{ d 219 32 18,301 68 }	{ c 5 12 2,417 14 }	-----	44,665 69	-----	17,210 34
\$103,322 73	-----	\$146,708 75	\$12,227 70	-----	\$262,259 18	\$183 79	\$120,533 07

c State Bids.

d Error in charge for Taxes, etc., collected by Co. Treasurer.

e Interest on error referred to in Note "d".

County since 1845.

AMOUNTS CREDITED TO COUNTY.						AMOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$136,285 99	\$62,412 99	\$392,761 95	\$27,361 93	\$1,061 53	\$619,904 39	\$126,532 65	\$136,285 99
-----	18,212 27	{ c 48 87 d 38 51 12,507 23 }	802 89	-----	31,609 77	14,710 47	-----
-----	11,853 70	{ c 9 14 d 56 94 13,248 25 }	736 16	-----	25,004 19	14,801 54	-----
\$136,285 99	\$62,478 96	\$418,670 89	\$28,900 98	\$1,061 53	\$677,418 35	\$156,044 66	\$136,285 99

c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

d Taxes, etc., on Part-Paid Lands, collected at Land Office.

e State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$139,846 58	-----	\$166,111 85	\$16,396 48	\$179 12	\$322,534 03	-----	\$168,760 66
23,914 08	-----	{ b 112 31 23,690 34 }	3,210 99	-----	60,927 72	-----	23,763 64
23,763 64	-----	23,545 05	2,985 08	-----	55,293 77	-----	17,412 03
\$197,524 30	-----	\$218,453 55	\$22,592 55	\$179 12	\$458,755 62	-----	\$214,936 33

c Error in credit of Delinquent Taxes.

d Interest on error referred to in Note "b".

e State Bids.



Table No. 243.—Amounts Charged and Credited in Account with Antrim

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1864 to 1874*	-----	\$8,969 43	\$6,997 44	\$3,510 47	\$2,350 76	\$40,163 01	-----	\$61,891 11
1875 *	-----	1,161 55	10,862 00	45 93	454 34	{ a 22 04 b 374 65 7,003 33 a 24 25	-----	19,923 84
1876.....	-----	670 16	7,790 82	{ d 5 76 213 45 }	{ e 3 97 773 35 }	{ b 353 82 5,463 91 }	\$2,530 84	17,830 33
Totals....	-----	\$10,701 14	\$25,650 26	\$3,775 61	\$3,582 42	\$53,405 01	\$2,530 84	\$90,645 28

\* See Auditor General's Report for 1875, p. 226.

a Paid at D., D. and B. Asylum.

b Paid at Michigan Asylum for Insane.

c Taxes, etc., on Part-Paid Lands, collected at Land Office.

Table No. 244.—Amounts Charged and Credited in Account with Baraga

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1875 *	-----	-----	-----	\$54 30	-----	-----	-----	\$54 30
1876.....	\$54 30	-----	\$1,628 67	791 85	\$30 43	-----	-----	2,505 25
Totals...	\$54 30	-----	\$1,628 67	\$846 15	\$30 43	-----	-----	\$2,559 53

\* See Auditor General's Report for 1875, p. 226.

Table No. 245.—Amounts Charged and Credited in Account with Barry

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1848 to 1874*	\$9,356 22	\$126,512 17	\$115,195 61	\$5,241 35	\$10,405 53	\$35,966 98	-----	\$302,677 86
1875*	-----	13,551 52	2,779 92	{ a 16 02 30 53 }	473 96	b 24 77	-----	16,876 72
1876.....	-----	7,818 49	1,983 77	40 25	320 77	b 23 62	d \$397 18	11,064 08
Totals....	\$9,356 22	\$147,882 18	\$119,959 30	\$5,328 15	\$11,200 26	\$36,015 37	\$397 18	\$330,688 66

\* See Auditor General's Report for 1875, p. 226.

a Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$57,626 70	-----	\$80,233 25	\$6,411 05	-----	\$124,301 00	-----	\$62,409 89
4,783 19	-----	{ c 146 35 27,701 21 }	1,474 54	-----	34,105 29	-----	14,181 45
14,181 45	-----	{ d 5 10 c 24 19 5,323 14 }	{ e 4 56 1,206 78 }	-----	20,745 22	-----	2,914 89
\$76,591 34	-----	\$93,433 24	\$9,126 93	-----	\$179,151 51	-----	\$79,506 23

d Error in credit of Delinquent Taxes.

e Interest on error referred to in Note "d".

f State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
-----	-----	-----	-----	-----	-----	-----	-----
-----	-----	\$6,242 86	\$260 12	-----	\$6,502 98	\$54 30	\$3,997 73
-----	-----	\$6,242 86	\$260 12	-----	\$6,502 98	\$54 30	\$3,997 73

County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$94,242 33	\$70,707 97	\$204,031 71	\$18,544 16	\$365 72	\$388,191 80	\$9,356 22	\$94,870 25
627 92	12,693 52	{ c 14 81 3,728 38 }	475 87	-----	17,540 50	-----	663 78
663 78	7,573 67	{ c 35 80 3,041 48 }	324 60	-----	11,639 33	-----	555 25
\$95,534 03	\$90,975 16	\$210,852 18	\$19,644 63	\$365 72	\$417,371 72	\$9,356 22	\$96,089 28

c Taxes, etc., on Part-Paid Lands, collected at Land Office.

d State Bids.

Table No. 246.—Amounts Charged and Credited in Account with Bay

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1869 to 1874*	-----	\$64,466 88	\$290,692 14	\$35,566 65	\$12,106 06	\$67,384 72	-----	\$470,216 45
1875*-----	-----	10,540 07	39,000 09	{ a 1,043 44 b 1,848 53 658 67	{ c 42 61 1,355 49	d 35 02	-----	54,523 92
1876-----	-----	6,081 05	51,986 09	{ g 88 h 5 91 1,910 01	{ i 02 j 25 2,732 88	d 40 00	k \$29,056 25	91,813 24
Totals....	-----	\$81,088 00	\$381,678 32	\$41,034 09	\$16,237 31	\$67,459 74	\$29,056 25	\$616,553 71

\* See Auditor General's Report for 1875, p. 228.

α Error in amount charged County June 30, 1874, under Sec. 124, Act 169, 1869.

b Under Sec. 124, Act 169, 1869.

c Interest on error referred to in Note "α".

d Paid at D., D. and B. Asylum.

e Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

Table No. 247.—Amounts Charged and Credited in Account with Benson

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1869 to 1874*	\$166 49	\$1,794 38	\$7,360 40	\$985 99	\$448 26	\$5,612 60	-----	\$16,368 12
1875*-----	-----	630 97	2,557 98	{ α 163 36 78 44	160 41	1,504 81	-----	5,086 97
1876-----	-----	364 03	918 34	48 23	160 91	1,122 86	b \$1,430 10	4,044 47
Totals....	\$166 49	\$2,789 38	\$10,836 72	\$1,276 02	\$769 58	\$8,240 27	\$1,430 10	\$25,506 56

\* See Auditor General's Report for 1875, p. 228.

α Under Sec. 124, Act 169, 1869.

Table No. 248.—Amounts Charged and Credited in account with Berrien

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1842 to 1874*	\$53,752 85	\$259,121 83	\$113,825 67	\$11,471 50	\$15,831 70	\$4,339 01	-----	\$457,843 56
1875*-----	-----	23,560 99	3,525 41	{ α 687 80 93 81	825 83	b 15 39	-----	28,709 23
1876-----	500 91	13,688 41	3,324 11	{ c 3 00 176 83	767 45	b 156 96	\$5,404 10	23,925 77
Totals....	\$54,253 76	\$296,276 23	\$120,175 19	\$12,432 94	\$17,424 98	\$4,511 36	\$5,404 10	\$510,478 56

\* See Auditor General's Report for 1875, p. 228.

α Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$312,189 89	-----	\$450,215 12	\$39,844 45	-----	\$803,249 48	-----	\$333,033 01
19,843 12	-----	{ e 15 41 f 118 33 73,037 84 e 5 96 f 84 83 74,803 79	4,301 61	-----	97,316 31	-----	42,792 39
42,792 39	-----		6,036 49	-----	123,728 46	-----	31,915 12
\$375,825 40	-----	\$598,286 28	\$50,182 55	-----	\$1,024,294 23	-----	\$407,740 52

f Taxes, etc., on Part-Paid Lands, collected at Land Office.

g Error in charge for Taxes, etc., collected by Co. Treasurer.

h Error in credit of Delinquent Taxes.

i Interest on error referred to in Note "g".

j Interest on error referred to in Note "h".

k State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$12,058 59	-----	\$18,110 02	\$1,577 23	-----	\$31,743 84	\$166 49	\$15,542 21
3,485 62	-----	4,502 65	423 72	-----	8,411 99	-----	3,316 02
3,316 02	-----	{ c 13 68 572 12	251 41	-----	4,153 23	-----	108 76
\$18,858 23	-----	\$23,198 47	\$2,252 36	-----	\$44,509 06	\$166 49	\$18,968 99

b State Bids.

c Taxes, etc., on Part-Paid Lands, collected at Land Office.

County since 1849.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$17,581 44	\$211,219 12	\$177,476 15	\$14,866 54	\$1,061 92	\$421,725 17	\$53,762 85	\$17,635 46
54 02	19,601 73	{ c 54 97 7,682 04	{ d 1 69 813 87	-----	23,206 32	500 91	
-----	10,600 41	8,155 60	565 39	-----	19,321 40	4,605 37	
\$17,635 46	\$241,421 26	\$193,368 76	\$15,747 49	\$1,061 92	\$469,254 89	\$58,869 13	\$17,635 46

d Error in Interest in last Account Current.

e Error in Taxes, etc., charged back.

State Bids.

Table No. 249.—Amounts Charged and Credited in Account with **Barnett**

YEARS ENDING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Br'd Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1862 to 1875*	\$11,500 11	\$247,505 92	\$55,547 51	\$2,345 27	\$11,050 10	\$11,057 55	-----	\$268,956 36
1876*	-----	2,825 42	675 17	6 55	702 86	6 30 62	-----	24,333 22
1876.	-----	12,502 21	725 40	66 27	389 17	6 27 57	c 544 35	11,894 57
<b>Totals.</b>	<b>\$11,500 11</b>	<b>\$262,832 40</b>	<b>\$56,958 48</b>	<b>\$2,424 73</b>	<b>\$12,152 45</b>	<b>\$12,032 32</b>	<b>544 35</b>	<b>\$279,823 23</b>

\* See Auditor General's Report for 1875, p. 230.

a Under bur. 124, Act 180, 1869.

Table No. 250.—Amounts Charged and Credited in Account with **Callhoun**

YEARS ENDING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Br'd Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1841 to 1874*	\$34,020 45	\$307,825 65	\$65,514 57	\$4,317 95	\$16,730 78	\$1,304 55	-----	\$530,112 85
1875*	-----	30,114 40	2,955 15	a 5 54 43 85	950 78	-----	-----	34,069 82
1876	135 72	17,374 42	1,635 60	132 84	565 17	-----	c 5020 32	20,384 10
<b>Totals.</b>	<b>\$34,156 17</b>	<b>\$445,314 45</b>	<b>\$70,105 22</b>	<b>\$4,500 22</b>	<b>\$18,275 73</b>	<b>\$1,304 55</b>	<b>5020 32</b>	<b>\$574,586 77</b>

\* See Auditor General's Report for 1875, p. 230.

a Under bur. 124, Act 180, 1869.

Table No. 251.—Amounts Charged and Credited in Account with **Cass**

YEARS ENDING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Br'd Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1813 to 1874*	\$31,428 64	\$334,074 45	\$32,442 83	\$2,613 82	\$0,098 50	\$294 00	-----	\$365,747 03
1875*	-----	93,500 00	040 10	a 32 54 31 08	714 24	b 53 80	-----	25,333 84
1876	-----	13,508 43	017 96	68 30	428 94	b 60 20	c 168 02	14,945 93
<b>Totals.</b>	<b>\$31,428 64</b>	<b>\$441,082 88</b>	<b>\$34,500 89</b>	<b>\$2,745 83</b>	<b>\$11,141 77</b>	<b>\$417 00</b>	<b>\$168 02</b>	<b>\$346,025 80</b>

\* See Auditor General's Report for 1875, p. 230.

a Under bur. 124, Act 180, 1869.

b Paid at 13, 13, and 11, Asylum.

## County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$27,833 85	\$222,574 74	\$95,213 86	\$12,618 39	\$389 20	\$358,630 04	\$11,598 11	\$29,333 21
1,499 38	21,000 00	1,225 12	686 00	-----	24,410 48	-----	167 26
167 26	12,160 80	1,851 65	413 99	-----	14,593 70	-----	709 13
\$29,500 47	\$255,735 54	\$98,290 63	\$13,718 38	\$389 20	\$397,634 22	\$11,598 11	\$30,209 60

b Paid at D., D. and B. Asylum.

c State Bids.

## County since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$3,491 35	\$353,040 76	\$118,671 58	\$14,912 39	\$78 84	\$490,194 92	\$34,020 45	\$4,102 52
611 17	29,171 26	b 11 45	960 03	-----	33,934 10	135 72	
-----	15,698 37	b 3,180 19	534 46	-----	19,680 14	703 96	
		b 503 31					
		2,544 00					
\$4,102 52	\$397,910 39	\$125,310 53	\$16,406 88	\$78 84	\$543,809 16	\$34,860 13	\$4,102 52

b Taxes, etc., on Part-Paid Lands, collected at Land Office.

c State Bids.

## County since 1843.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$719 71	\$220,555 64	\$54,785 62	\$9,215 95	\$305 05	\$285,581 97	\$21,423 64	\$1,258 58
538 87	22,961 16	1,510 83	802 01	-----	25,812 87	-----	480 03
480 03	13,354 48	d 30 23	491 03	-----	15,251 20	-----	305 27
		595 40					
\$1,788 61	\$256,871 28	\$57,222 11	\$10,508 99	\$305 05	\$326,646 04	\$21,423 64	\$2,043 88

c State Bids.

d Taxes, etc., on Part-Paid Lands, collected at Land Office.

Table No. 252.—Amounts Charged and Credited in Account with Charlevoix

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1870 to 1874*	-----	\$652 61	\$847 56	\$128 91	\$30 31	\$972 47	-----	\$2,691 86
1875*	-----	229 44	5,916 70	25 07	41 18	544 18	-----	6,756 57
1876.....	-----	132 38	534 73	92 16	126 51	{ b 135 66 } 1,563 26	c \$327 73	2,944 43
Totals....	-----	\$1,014 43	\$7,298 99	\$256 14	\$218 00	\$3,247 57	\$327 73	\$12,392 86

\* See Auditor General's Report for 1875, p. 232.

α Taxes, etc., on Part-Paid Lands, collected at Land Office.

Table No. 253.—Amounts Charged and Credited in Account with Cheboygan

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1867 to 1874*	-----	\$4,809 63	\$13,499 67	\$2,132 26	\$1,238 77	\$20,159 59	-----	\$41,839 92
1875*	-----	645 32	3,046 65	{ α 140 49 } 690 88	349 14	5,598 13	-----	10,470 61
1876.....	-----	372 31	2,586 81	487 02	592 24	9,505 71	d \$1,422 72	14,956 81
Totals....	-----	\$5,827 26	\$19,133 13	\$3,450 65	\$2,170 15	\$35,263 43	\$1,422 72	\$67,267 34

\* See Auditor General's Report for 1875, p. 232.

α Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also, under Secs. 106-9, Tax Law.

Table No. 254.—Amounts Charged and Credited in Account with Chippewa

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1839 to 1874*	\$19,583 16	\$8,514 67	\$4,250 02	\$1,695 88	\$2,115 62	\$10,110 46	-----	\$46,269 81
1875*	-----	645 32	896 41	{ α 4 52 } 276 70	436 75	8,060 13	-----	10,408 83
1876.....	-----	372 31	997 16	91 99	632 12	10,567 44	b \$2,753 67	15,414 69
Totals....	\$19,583 16	\$9,532 30	\$5,633 59	\$2,068 09	\$3,184 49	\$29,338 03	\$2,753 67	\$72,093 33

\* See Auditor General's Report for 1875, p. 232.

α Under Sec. 124, Act 169, 1869.

b State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$2,148 04	-----	\$2,394 89	\$283 62	-----	\$5,826 05	-----	\$3,184 19
986 15	-----	a 13 64	385 10	-----	9,089 65	-----	2,283 08
2,283 08	-----	b 7,654 76	276 65	-----	5,423 59	-----	2,469 48
	-----	c 10 69		-----		-----	
	-----	2,843 47		-----		-----	
\$5,417 27	-----	\$13,916 95	\$945 37	-----	\$20,279 59	-----	\$7,886 73

b Paid at Michigan Asylum for Insane.

c State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$40,781 44	\$12 00	\$44,910 50	\$4,664 96	-----	\$90,368 90	-----	\$48,528 98
7,747 54	-----	b 42 43	1,066 61	-----	21,555 69	-----	11,085 08
11,085 08	-----	c 244 42	1,180 35	-----	22,246 52	-----	7,289 71
	-----	12,464 69		-----		-----	
	-----	c 164 04		-----		-----	
	-----	9,817 05		-----		-----	
\$59,614 06	\$12 00	\$67,643 13	\$6,901 92	-----	\$134,171 11	-----	\$66,903 77

c Taxes, etc., on Part-Paid Lands, collected at Land Office.

d State Bids.

County since 1839.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$16,453 15	\$4,180 77	\$30,532 41	\$2,547 55	-----	\$53,713 88	\$19,583 16	\$27,027 52
10,574 08	-----	12,298 18	1,244 57	-----	24,116 83	-----	13,708 00
13,708 00	-----	c 08	d 06	-----	25,131 71	-----	9,717 02
	-----	10,049 95	1,373 67	-----		-----	
\$40,735 23	\$4,180 77	\$32,880 57	\$5,165 85	-----	\$102,962 42	\$19,583 16	\$50,452 25

c Error in charge of State Tax.

d Interest on error referred to in Note "c".



**Table No. 255.—Amounts Charged and Credited in Account with Clare**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1871 to 1874*	\$662 71	\$3,629 46	\$7,766 25	\$7,664 02	\$1,269 49	\$22,542 51	-----	\$45,624 44
1875*.....	-----	1,276 27	3,035 89	{ α 1,470 50 271 68 }	434 98	6,134 64	-----	12,623 96
1876.....	-----	736 34	9,472 15	178 87	1,084 12	9,262 63	c \$3,494 02	24,178 13
Totals....	\$662 71	\$5,642 07	\$20,264 29	\$9,585 07	\$2,788 59	\$37,939 78	\$3,494 02	\$80,326 53

\* See Auditor General's Report for 1875, p. 234.

α Under Sec. 124, Act 169, 1869.

**Table No. 256.—Amounts Charged and Credited in Account with Clinton**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1842 to 1874*	\$27,698 64	\$140,541 33	\$110,047 12	\$9,333 06	\$13,065 80	\$55,935 63	-----	\$356,612 18
1875*.....	185 21	13,551 52	2,744 40	{ α 702 63 168 95 }	510 69	b 60 88	-----	17,924 28
1876.....	695 99	7,818 49	1,741 89	400 81	343 48	b 74 04	c \$303 42	11,377 69
Totals....	\$28,579 84	\$161,911 34	\$114,532 91	\$10,606 05	\$13,909 97	\$56,070 55	\$303 42	\$385,914 08

\* See Auditor General's Report for 1875, p. 234.

α Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

**Table No. 257.—Amounts Charged and Credited in Account with Delta**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1862 to 1874*	\$853 33	\$6,545 29	\$4,125 80	\$2,651 90	\$457 71	\$2,055 26	-----	\$16,689 29
1875*.....	-----	645 32	2,180 11	22 97	151 93	α 330 42	-----	3,330 75
1876.....	-----	372 31	1,262 14	166 61	421 09	{ α 531 11 4,749 68 }	b \$3,816 64	11,339 58
Totals....	\$853 33	\$7,562 92	\$7,568 05	\$2,841 48	\$1,030 73	\$7,666 47	\$3,816 64	\$31,359 63

\* See Auditor General's Report for 1875, p. 234.

α Paid at Michigan Asylum for Insane.

b State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credita.	Total Credita.	County Debit.	County Credit.
\$15,278 90	-----	\$53,462 55	\$3,334 77	-----	\$72,076 22	\$662 71	\$29,214 49
13,935 59	-----	b 30 25 16,848 11	1,653 40	-----	32,265 35	-----	19,641 39
19,641 39	-----	d 95 86 11,969 77	1,865 28	-----	33,591 80	-----	9,413 67
\$48,855 88	-----	\$92,224 04	\$6,853 45	-----	\$137,933 37	\$662 71	\$38,989 56

b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

c State Bids.

d Taxes, etc., on Part-Paid Lands, collected at Land Office.

County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credita.	Total Credita.	County Debit.	County Credit.
\$99,072 14	\$53,975 49	\$254,316 36	\$19,898 90	\$547 58	\$427,800 47	\$27,883 85	\$99,072 14
-----	12,469 20	4,352 23	406 86	-----	17,228 29	695 99	-----
-----	9,022 20	d 867 23 4,012 98	340 32	-----	14,242 73	-----	2,865 11
\$99,072 14	\$75,466 89	\$263,548 80	\$20,636 08	\$547 58	\$459,271 49	\$28,579 84	\$101,937 25

c State Bids.

d Taxes, etc., on Part-Paid Lands, collected at Land Office.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credita.	Total Credita.	County Debit.	County Credit.
\$25,325 06	\$882 40	\$19,643 90	\$2,525 19	-----	\$48,376 64	\$853 33	\$32,540 68
7,315 62	-----	5,213 05	714 24	-----	13,142 91	-----	9,812 16
9,812 16	c 498 50	6,609 22	960 18	-----	17,940 06	-----	6,600 48
\$42,352 84	\$1,880 90	\$31,526 26	\$4,199 61	-----	\$79,459 61	\$853 33	\$48,953 32

c Refunded by Asylum for Insane, Kalamazoo, having been paid by County subsequent to payment by State.

Table No. 258.—Amounts Charged and Credited in Account with Eaton

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1842 to 1874*	\$8,894 73	\$158,383 46	\$36,114 20	\$4,372 10	\$10,600 00	\$36,534 66	-----	\$304,999 15
1875*	1,114 60	16,104 08	2,358 78	a 254 10 31 30	620 05	b 7 84	-----	20,490 75
1876	1,740 44	9,291 18	2,190 48	45 67	492 27	b 120 14	d \$520 78	14,390 96
Totals...	\$11,849 77	\$183,778 72	\$60,663 46	\$4,703 17	\$11,702 32	\$36,662 64	\$520 78	\$339,880 86

\* See Auditor General's Report for 1875, p. 238.

a Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

Table No. 259.—Amounts Charged and Credited in Account with Emmet

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1857 to 1874*	\$1,045 20	\$2,371 76	\$547 69	\$813 33	\$158 37	\$411 63	-----	\$5,347 98
1875*	-----	143 41	329 52	60 32	90 04	2,119 59	-----	2,742 88
1876	-----	82 74	494 89	36 92	123 62	1,827 02	b \$625 54	3,190 73
Totals...	\$1,045 20	\$2,597 91	\$1,372 10	\$910 57	\$373 03	\$4,358 24	\$625 54	\$11,281 59

\* See Auditor General's Report for 1875, p. 238.

a Taxes, etc., on Part-Paid Lands, collected at Land Office.

Table No. 260.—Amounts Charged and Credited in Account with Genesee

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1842 to 1874*	\$100,139 66	\$255,329 04	\$177,668 27	\$9,498 84	\$20,501 37	\$5,106 26	-----	\$568,243 44
1875*	9,537 69	25,697 32	6,809 56	a 112 91 432 43	1,611 07	b 84 97	-----	44,185 95
1876	7,775 26	14,768 25	8,381 71	606 18	1,235 14	b 86 48	d \$693 04	33,546 06
Totals...	\$117,452 61	\$295,694 61	\$192,859 54	\$10,650 36	\$23,347 58	\$5,277 71	\$693 04	\$645,975 45

\* See Auditor General's Report, for 1875, p. 238.

a Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

**County since 1842.**

AMOUNTS CREDITED TO COUNTY.						AMOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$67,709 00	\$95,377 33	\$182,531 05	\$16,481 23	\$550 22	\$382,598 82	\$10,109 83	\$67,709 00
-----	14,000 00	{ c 14 53 4,249 78 }	486 00	-----	18,750 31	1,740 44	
-----	8,206 20	5,059 57	378 31	-----	13,644 08	746 88	
\$67,709 00	\$117,583 52	\$191,854 93	\$17,295 54	\$550 22	\$394,993 21	\$12,596 65	\$67,709 00

c Taxes, etc., on Part-Paid Lands, collected at Land Office.  
d State Bids.

**County since the Organization thereof.**

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$2,450 94	\$910 54	\$5,609 92	\$405 57	-----	\$9,376 97	\$1,045 20	\$5,074 19
2,623 25	-----	{ a 24 67 2,342 69 }	279 45	-----	5,270 06	-----	2,527 18
2,527 13	-----	{ a 2 77 2,447 31 }	277 84	-----	5,255 10	-----	2,064 37
\$7,601 37	\$910 54	\$10,427 36	\$962 86	-----	\$19,902 13	\$1,045 20	\$9,665 74

b State Bids.

**County since 1842.**

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$27,940 72	\$157,198 31	\$283,185 84	\$17,435 19	\$746 75	\$486,506 81	\$109,677 35	\$27,940 72
-----	26,123 85	{ c 12 64 9,273 17 }	1,001 08	-----	36,410 69	7,775 26	
-----	17,200 00	14,803 59	926 23	-----	32,929 82	616 24	
\$27,940 72	\$200,522 16	\$307,275 24	\$19,362 45	\$746 75	\$555,847 32	\$118,068 85	\$27,940 72

c Taxes, etc., on Part-Paid Lands, collected at Land Office.  
d State Bids.

Table No. 261.—Amounts Charged and Credited in Account with Gladwin

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1875*				\$216 90				\$216 90
1876	\$216 90		\$1,331 67	218 16	\$19 58			1,786 31
Totals	\$216 90		\$1,331 67	\$435 06	\$19 58			\$2,003 21

\* See Auditor General's Report for 1875, p. 233.

Table No. 262.—Amounts Charged and Credited in Account with Grand Traverse

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1856 to 1874*	\$3,896 80	\$20,839 42	\$16,782 49	\$9,442 61	\$2,001 90	\$10,733 73		\$63,696 45
1875.*		1,950 28	10,180 48	{ a 152 47 214 18 }	169 72			12,067 13
1876		1,125 20	1,787 26	187 85	178 04	d 629 81 e \$1,591 70		5,499 86
Totals	\$3,896 80	\$22,914 90	\$28,750 23	\$9,997 11	\$2,349 66	\$11,363 54	\$1,591 70	\$81,963 44

\* See Auditor General's Report for 1875, p. 238.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

Table No. 263.—Amounts Charged and Credited in Account with Gratiot

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1857 to 1874*		\$37,169 53	\$91,169 23	\$9,963 92	\$7,326 07	\$91,777 77		\$237,426 52
1875*		3,757 14	8,007 02	{ a 14 39 370 27 }	513 91	{ b 38 61 3,107 01 }		16,408 35
1876		2,167 67	7,065 57	{ c 90 86 490 54 }	{ f 3 79 517 25 }	{ b 40 00 4,285 85 }	g \$991 34	15,633 07
Totals		\$43,094 34	\$106,861 82	\$10,930 08	\$8,361 02	\$99,249 34	\$991 34	\$269,487 94

\* See Auditor General's Report for 1875, p. 238.

a Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
-----	-----	\$3,464 53	\$144 36	-----	\$3,608 89	\$216 90	\$1,822 58
-----	-----	\$3,464 53	\$144 36	-----	\$3,608 89	\$216 90	\$1,822 58

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$57,042 63	\$2,688 39	\$53,060 87	\$5,996 56	-----	\$118,788 45	\$3,896 30	\$58,988 30
1,945 67	-----	{ b 5 23 c 341 68 11,943 30 c 65 39 4,561 23 }	608 83	-----	14,845 76	-----	2,178 63
2,178 63	-----	-----	328 49	-----	7,123 74	-----	1,633 88
\$61,166 93	\$2,688 39	\$59,977 75	\$6,924 88	-----	\$140,767 95	\$3,896 30	\$62,800 81

c Taxes, etc., on Part-Paid Lands, collected at Land Office.

d Paid at Michigan Asylum for Insane.

e State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$201,933 04	-----	\$223,499 80	\$22,902 23	-----	\$447,335 07	-----	\$209,908 55
7,975 51	-----	{ c 141 73 d 30 73 15,549 35 d 135 23 13,991 16 }	1,169 13	-----	24,866 45	-----	8,458 10
8,458 10	-----	-----	1,147 94	-----	23,732 43	-----	8,079 36
\$218,366 65	-----	\$252,348 00	\$25,219 30	-----	\$495,933 95	-----	\$226,446 01

d Taxes, etc., on Part-Paid Lands, collected at Land Office.

e Error in credit of Delinquent Taxes.

f Interest on error referred to in Note "e".

g State Bids.

Table No. 264.—Amounts Charged and Credited in Account with Hillsdale

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1843 to 1874*	\$40,865 50	\$322,994 93	\$65,470 01	\$5,569 00	\$15,330 92	\$5,607 44	-----	\$456,837 80
1875 *-----	206 63	28,909 90	638 68	{ a 191 64 11 38 }	896 06		-----	30,844 29
1876-----		16,679 44	535 77	-----	525 57	{ b 26 96 231 96 }	c 906 82	18,098 06
Totals..	\$41,072 13	\$368,584 27	\$66,641 46	\$6,772 02	\$16,743 55	\$5,866 40	906 82	\$505,790 15

\* See Auditor General's Report for 1875, p. 240.

a Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

Table No. 265.—Amounts Charged and Credited in Account with Houghton

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1857 to 1874*	\$15,495 50	\$56,366 13	\$84,951 15	\$26,444 15	\$5,473 63	\$12,892 44	-----	\$201,623 00
1875 *-----	2,779 78	3,011 45	14,575 34	{ a 3,898 38 711 96 }	923 54	b 1,787 34	-----	28,677 79
1876-----		1,737 44	10,293 02	4,651 95	923 32	b 3,502 58	c 11,829 21	32,937 52
Totals....	\$19,275 28	\$61,115 02	\$109,819 51	\$35,696 44	\$7,320 49	\$18,182 36	\$11,829 21	\$263,238 31

\* See Auditor General's Report for 1875, p. 240.

a Under Sec. 124, Act 169, 1869.

b Paid at Michigan Asylum for Insane.

Table No. 266.—Amounts Charged and Credited in Account with Huron

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1861 to 1874*	\$1,197 39	\$34,429 13	\$65,841 97	\$10,326 15	\$2,643 27	\$93 00	-----	\$114,530 91
1875*-----		4,775 81	8,215 15	{ a 779 58 177 58 }	411 59		-----	14,582 21
1876-----		2,755 08	5,837 01	396 28	546 29	d 22 71	e 38,567 94	18,115 31
Totals....	\$1,197 39	\$41,959 62	\$79,894 13	\$11,662 59	\$3,601 15	\$115 71	\$38,567 94	\$146,996 43

\* See Auditor General's Report for 1875, p. 240.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also, under Secs. 103-9, Tax Law.

c Error in Taxes, etc., charged back.

## County since 1849.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$18,268 06	\$284,990 08	\$116,184 75	\$15,001 04	\$599 85	\$494,083 78	\$41,072 13	\$18,268 06
-----	29,827 60	888 09	926 27	-----	81,141 96	-----	297 67
297 67	16,490 74	{ d 9 99 895 28 }	573 19	-----	18,259 87	-----	161 81
\$18,565 73	\$330,908 37	\$116,971 11	\$16,500 50	\$599 85	\$483,426 56	\$41,072 13	\$18,727 54

c State Bids.

d Taxes, etc., on Part-Paid Lands, collected at Land Office.

## County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$59,743 16	\$3,843 50	\$149,383 99	\$10,833 94	\$18,287 29	\$242,090 88	\$19,275 28	\$59,743 16
-----	-----	{ a 9 64 c 117 30 27,330 67 }	1,358 19	d 4,716 32	33,427 12	-----	4,749 33
4,749 33	-----	{ c 8 18 24,593 03 }	1,636 16	d 5,727 70	36,714 40	-----	3,778 86
\$64,492 49	\$3,843 50	\$201,343 81	\$12,822 29	\$28,731 31	\$312,233 40	\$19,275 28	\$68,269 87

c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

d One-half Mining Tax collected during fiscal year.

e State Bids.

## County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$18,209 28	\$500 00	\$110,566 11	\$5,467 66	-----	\$124,743 05	\$1,197 39	\$21,409 53
3,200 25	-----	{ b 283 42 c 8 98 13,470 56 }	745 00	-----	17,692 91	-----	3,340 70
3,340 70	-----	{ b 17 98 f 51 08 8,453 99 }	550 83	-----	12,394 53	5,730 73	-----
\$24,750 23	\$500 00	\$132,516 82	\$6,763 49	-----	\$164,830 54	\$6,918 12	\$24,750 23

d Paid at D., D. and B. Asylum.

e State Bids.

f Taxes, etc., on Part-Paid Lands, collected at Land Office.



Table No. 267.—Amounts Charged and Credited in Account with Ingham

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1842 to 1874*	\$12,455 59	\$172,426 18	\$86,558 19	\$12,339 95	\$12,500 43	\$75,081 06	\$2 40	\$372,214 40
1875*.....	1,746 14	19,431 01	2,780 61	471 50	762 68	a 32 02	-----	25,223 96
1876.....	6,023 92	11,210 64	1,750 73	496 27	900 12	a 96 64	c 3,782 71	24,324 04
Totals....	\$20,225 65	\$203,067 83	\$91,089 53	\$13,307 72	\$15,223 24	\$75,160 32	\$3,782 11	\$421,363 40

\* See Auditor General's Report for 1875, p. 242.

a Paid at D., D. and B. Asylum.

Table No. 268.—Amounts Charged and Credited in Account with Noma

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1842 to 1874*	\$35,855 76	\$199,209 15	\$96,164 98	\$8,202 10	\$13,406 52	\$27,413 06	-----	\$390,253 17
1875*.....	664 56	30,330 10	3,356 66	{ a 78 61 152 09 }	710 27	b 24 67	-----	25,207 06
1876.....	-----	11,723 59	2,847 88	347 88	428 53	b 47 11	c \$422 46	15,877 45
Totals...	\$36,520 32	\$231,262 84	\$102,369 52	\$8,780 66	\$14,547 42	\$27,484 44	422 46	\$421,437 68

\* See Auditor General's Report for 1875, p. 242.

a Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

Table No. 269.—Amounts Charged and Credited in Account with Iosee

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1859 to 1874*	\$180 32	\$26,006 61	\$32,967 84	\$11,425 56	\$4,241 62	\$63,048 55	-----	\$137,870 50
1875*.....	-----	4,517 17	5,193 11	{ a 69 32 520 86 }	615 04	6,537 68	-----	17,253 33
1876.....	-----	2,606 16	3,439 58	133 82	1,600 81	{ c 18 98 21,502 24 }	d \$11,554 93	40,856 52
Totals....	\$180 32	\$33,129 94	\$41,600 53	\$11,949 56	\$6,457 47	\$91,107 60	\$11,554 93	\$195,980 35

\* See Auditor General's Report for 1875, p. 242.

a Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-Paid Lands, collected at Land Office.

## County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$129,226 63	\$40,749 87	\$228,789 43	\$23,192 89	\$400 78	\$487,339 80	\$14,301 73	\$129,226 63
-----	4,884 28	b 21 56 13,799 53	544 67	-----	19,200 04	6,023 93	-----
-----	1,113 23	b 43 56 11,553 49	373 61	-----	13,062 89	11,241 15	-----
\$129,226 63	\$46,697 38	\$319,186 57	\$24,110 87	\$400 78	\$519,623 23	\$31,466 80	\$129,226 63

b Taxes, etc., on Part-Paid Lands, collected at Land Office.  
c State Bids.

## County since 1849.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$73,000 55	\$130,548 29	\$195,336 50	\$17,244 23	\$803 84	\$416,733 40	\$86,520 32	\$73,000 55
-----	18,782 63	c 2 76 d 113 14 5,785 49	655 23	-----	25,345 25	-----	38 19
88 19	10,005 47	c 8 83 4,617 71	405 70	-----	15,074 00	803 45	-----
\$73,088 74	\$159,336 39	\$205,868 53	\$18,305 15	\$803 84	\$457,152 65	\$87,323 77	\$73,088 74

c Taxes, etc., on Part-Paid Lands, collected at Land Office.  
d Twice charged: under Sec. 124; also, under Secs. 106-9, Tax Law.  
e State Bids.

## County since the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$120,278 10	-----	\$145,217 47	\$14,143 10	-----	\$279,638 67	\$180 32	\$141,948 49
21,670 39	-----	b 1 89 27,026 01	2,586 54	-----	51,284 83	-----	34,081 50
34,081 50	-----	23,735 17	3,546 93	-----	66,313 60	-----	25,457 08
\$176,979 99	-----	\$200,980 54	\$20,276 57	-----	\$397,237 10	\$180 32	\$201,487 07

c Paid at D., D. and B. Asylum.  
d State Bids.

Table No. 270.—Amounts Charged and Credited in Account with Isabella

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1859 to 1874 <sup>a</sup>	\$18 09	\$22,220 29	\$35,768 56	\$24,866 17	\$5,862 37	\$87,911 08	-----	\$176,646 51
1875 <sup>a</sup> .....	-----	2,136 60	3,634 83	{ <sup>a</sup> 479 50 1,630 12 }	699 39	11,508 96	-----	20,089 49
1876.....	-----	1,232 76	7,640 54	{ <sup>c</sup> 1 00 1,826 98 }	1,274 02	16,230 38	<sup>f</sup> \$5,206 39	33,411 07
Totals...	\$18 09	\$25,589 74	\$47,043 93	\$28,803 77	\$7,835 78	\$115,650 37	\$5,206 39	\$220,147 07

\* See Auditor General's Report for 1875, p. 244.

<sup>a</sup> Under Sec. 124, Act 169, 1869.

<sup>b</sup> Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

<sup>c</sup> Error in credit of Delinquent Taxes.

<sup>d</sup> Interest on error referred to in Note "c".

Table No. 271.—Amounts Charged and Credited in Account with Hale Royal

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1876.....	-----	-----	-----	\$5 81	-----	-----	-----	\$5 81
Totals...	-----	-----	-----	\$5 81	-----	-----	-----	\$5 81

Table No. 272.—Amounts Charged and Credited in Account with Jackson

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1842 to 1874 <sup>a</sup>	\$164,207 86	\$415,172 39	\$53,068 10	\$23,090 81	\$27,016 53	\$1,392 40	-----	\$683,948 09
1875 <sup>a</sup> .....	-----	37,643 11	5,506 10	{ <sup>a</sup> 169 12 126 31 }	1,243 64	-----	-----	44,688 28
1876.....	-----	21,718 02	5,804 72	86 70	1,033 71	-----	<sup>b</sup> \$4,550 87	33,194 02
Totals...	\$164,207 86	\$474,533 52	\$64,378 92	\$23,472 94	\$29,293 88	\$1,392 40	\$4,550 87	\$761,830 39

\* See Auditor General's Report, for 1875, p. 244.

<sup>a</sup> Under Sec. 124, Act 169, 1869.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$213,271 70	-----	\$176,446 05	\$21,995 54	-----	\$411,713 29	\$18 09	\$235,084 87
21,813 17	-----	{ b 17 17 c 1 00 11,790 32	{ d 04 1,992 76	-----	36,614 46	-----	15,524 87
15,524 97	-----	{ g 10,498 35 h 40 66 12,542 96	2,262 76	-----	40,867 69	-----	7,446 62
\$250,609 84	-----	\$211,324 51	\$26,251 09	-----	\$488,185 44	\$18 09	\$258,066 46

c Error in Taxes, etc., charged back.

f State Bids.

g Amount under J. R. No. 81, 1875.

h Taxes, etc., on Part-Paid Lands, collected at Land Office.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
-----	-----	\$19 73	\$0 82	-----	\$20 55	-----	\$14 74
-----	-----	\$19 73	\$0 82	-----	\$20 55	-----	\$14 74

County since 1842.

AMOUNTS CREDITED TO COUNTY.						AMOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$14,373 29	\$387,088 23	\$117,403 11	\$15,967 28	\$6 89	\$534,838 79	\$164,207 86	\$15,088 56
715 27	32,640 78	11,046 11	1,338 00	-----	45,740 16	-----	1,051 88
1,051 88	17,832 79	8,391 28	815 10	-----	27,891 05	5,302 97	-----
\$16,140 44	\$437,361 79	\$136,840 50	\$18,110 38	\$6 89	\$608,480 00	\$169,510 83	\$16,140 44

b State Bids.

Table No. 273.—Amounts Charged and Credited in Account with Kalamazoo

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1842 to 1874*	\$16,991 92	\$343,662 79	\$65,078 30	\$4,047 19	\$13,660 71	\$1,639 51	-----	\$445,080 43
1875*-----	-----	38,137 38	1,114 23	{ a 115 59 20 01 }	1,111 60	{ b 23 36 337 33 }	-----	38,914 50
1876-----	-----	20,849 30	{ c 4 61 1,315 82 }	58 23	660 90	b 40 00	d \$419 22	23,348 13
Totals....	\$16,991 92	\$400,649 47	\$67,512 96	\$4,241 07	\$15,433 21	\$2,065 20	\$419 22	\$507,343 06

\* See Auditor General's Report for 1875, p. 244.

a Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

Table No. 274.—Amounts Charged and Credited in Account with Kalkaska

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1871 to 1874*	\$20 18	\$1,264 20	\$2,054 58	\$854 62	\$495 40	\$14,710 32	\$265 12	\$19,664 51
1875*-----	-----	444 54	12,097 91	{ a 42 21 376 56 }	658 40	12,304 23	-----	25,823 79
1876-----	-----	266 48	5,198 58	69 98	1,133 38	20,008 22	b 3,178 15	29,844 79
Totals....	\$20 18	\$1,965 22	\$12,351 07	\$1,342 31	\$2,287 27	\$46,923 77	\$3,443 27	\$75,332 09

\* See Auditor General's Report for 1875, p. 246.

a Under Sec. 124, Act 169, 1869.

Table No. 275.—Amounts Charged and Credited in Account with Kent

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1842 to 1874 *	\$149,859 80	\$415,280 21	\$243,277 68	\$17,368 73	\$30,643 68	\$7,006 30	-----	\$863,361 40
1875*-----	8,312 44	44,454 71	12,481 31	{ a 267 28 1,513 43 }	1,836 66	b 83 81	-----	63,974 64
1876-----	5,627 79	25,647 95	18,137 21	1,030 16	2,117 20	b 174 48	c 12,191 67	64,926 48
Totals....	\$156,800 03	\$485,392 87	\$273,896 20	\$20,069 60	\$34,622 54	\$7,269 59	\$12,191 67	\$992,263 50

\* See Auditor General's Report for 1875, p. 248.

a Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

**County since 1842.**

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$9,080 03	\$319,960 50	\$96,213 01	\$13,414 33	\$9 68	\$438,627 55	\$16,991 92	\$10,539 05
1,509 02	84,860 00	1,776 54	1,144 81	-----	39,290 37	-----	375 87
375 87	20,530 00	{ e 25 71 2,558 64 }	698 89	-----	24,189 11	-----	840 98
\$10,914 92	\$375,350 50	\$100,573 90	15,258 08	\$9 68	\$502,107 03	\$16,991 92	\$11,755 90

e Error in charge for Taxes, etc., collected by Co. Treasurer.

d State Bids.

e Taxes, etc., on Part-Paid Lands, collected at Land Office.

**County since the Organization thereof.**

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$15,495 33	-----	\$32,168 14	\$2,434 10	-----	\$50,097 57	\$90 18	\$30,453 24
14,957 91	-----	81,901 86	2,570 76	-----	49,230 53	-----	23,407 74
23,407 74	-----	16,946 33	2,841 43	-----	42,695 49	-----	12,850 70
\$53,860 98	-----	\$81,016 33	\$7,146 29	-----	\$142,023 59	\$90 18	\$66,711 68

b State Bids.

**County since 1842.**

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$30,087 71	\$311,837 59	\$874,044 62	\$24,018 31	\$288 64	\$740,276 87	\$153,172 24	\$30,087 71
-----	30,398 23	28,579 58	1,369 04	-----	58,346 85	5,627 79	-----
-----	10,477 46	{ d 3 73 35,494 84 }	1,654 42	-----	47,630 45	17,296 01	-----
\$30,087 71	\$352,713 28	\$96,122 77	\$27,041 77	\$288 64	\$846,254 17	\$176,096 04	\$30,087 71

c State Bids.

d Twice charged: under Sec. 124; also, under Secs. 106-9, Tax Law.

Table No. 276.—Amounts Charged and Credited in Account with Keweenaw

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1862 to 1874*	\$109,068 30	\$42,378 29	\$40,860 68	\$6,659 37	\$9,963 91	\$1,843 15	-----	\$210,813 90
1875 *	-----	2,251 41	3,216 66	{ a 197 04 } 112 22	158 23	b 9 92	-----	5,945 47
1876.....	-----	1,298 94	3,361 64	63 63	332 60	{ b 49 31 } c 2,871 91	d \$3,471 25	11,499 28
Totals.....	\$109,068 30	\$45,928 64	\$47,439 18	\$7,062 26	\$10,504 73	\$4,774 29	\$3,471 25	\$228,268 65

\* See Auditor General's Report for 1875, p. 248.

a Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

Table No. 277.—Amounts Charged and Credited in Account with Lake

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1871 to 1874*	\$328 07	\$2,130 70	\$5,419 23	\$1,927 81	\$812 35	\$13,704 78	-----	\$24,312 94
1875*	-----	745 69	23,984 47	{ a 20 15 } 339 76	714 85	13,000 64	-----	38,805 56
1876.....	-----	430 22	13,677 66	54 77	1,396 21	12,448 32	c \$4,446 38	32,455 56
Totals.....	\$328 07	\$3,296 61	\$43,081 36	\$2,342 49	\$2,925 41	\$39,153 74	\$4,446 38	\$95,574 06

\* See Auditor General's Report for 1875, p. 248.

a Under Sec. 124, Act 169, 1869.

Table No. 278.—Amounts Charged and Credited in Account with Lapsee

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1843 to 1874*	\$94,695 69	\$129,617 44	\$144,944 90	\$14,663 42	\$15,502 73	\$2,062 45	-----	\$401,486 63
1875*	4,660 34	9,064 35	4,889 30	{ a 55 67 } 110 06	698 36	b 69 04	-----	19,462 13
1876.....	125 53	5,212 33	4,153 34	165 49	297 23	b 68 89	c \$1,688 04	11,710 84
Totals.....	\$99,481 56	\$143,864 12	\$153,937 54	\$14,994 64	\$16,493 31	\$2,200 38	\$1,688 04	\$422,669 59

\* See Auditor General's Report for 1875, p. 248.

a Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

*County since the Organisation thereof.*

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$56 59	\$23,641 70	\$75,214 27	\$3,510 26	\$4,811 49	\$106,784 31	\$109,088 30	\$5,008 71
4,852 12	-----	6,898 21	552 78	c 634 99	12,538 10	-----	6,592 63
6,592 63	-----	6,791 30	768 97	c 776 07	14,928 97	-----	3,429 69
\$11,601 34	\$23,641 70	\$88,408 78	\$4,832 01	\$5,722 55	\$134,201 38	\$109,088 30	\$15,081 03

c One-half Mining Tax collected during fiscal year.

d State Bids.

*County since the Organisation thereof.*

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$18,377 93	-----	\$49,855 66	\$3,533 46	-----	\$71,467 05	\$323 07	\$47,482 18
29,204 25	-----	b 57 32	3,406 04	-----	65,572 71	-----	26,767 15
26,767 15	-----	{ 32,905 10	2,693 36	-----	46,955 60	-----	14,500 04
	-----	{ b 194 47		-----			
	-----	{ 17,400 62		-----			
\$74,249 33	-----	\$100,413 17	\$9,332 86	-----	\$188,995 36	\$323 07	\$88,749 37

b Taxes, etc., on Part-Paid Lands, collected at Land Office.

c State Bids.

*County since 1842.*

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$25,582 54	\$49,207 79	\$239,099 89	\$13,845 57	\$477 35	\$327,713 14	\$99,356 03	\$25,582 54
-----	9,500 00	{ c 3 69	456 59	-----	19,336 59	125 53	
-----	691 90	{ d 14 77		-----			
		{ 9,361 54	436 30	-----	12,413 92		703 08
		{ d 8 30		-----			
		{ c 12 80		-----			
		{ 11,289 72		-----			
\$25,582 54	\$59,399 69	\$250,763 61	\$14,238 46	\$477 35	\$359,463 65	\$99,481 56	\$26,285 62

c Taxes, etc., on Part-Paid Lands, collected at Land Office.

d Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

e State Bids.



**Table No. 279.—Amounts Charged and Credited in account with Leelanaw**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1864 to 1874*	-----	\$5,380 84	\$8,965 93	\$3,416 45 a 72 23 75 08	\$618 79	\$2,009 60	-----	\$30,381 61
1875*	-----	745 69	1,623 29	74 95	-----	-----	-----	2,591 24
1876.....	-----	430 22	1,783 71	78 83	118 84	165 28	\$1,151 84	3,728 70
Totals....	-----	\$6,556 75	\$12,362 93	\$3,642 59	\$812 58	\$2,174 88	\$1,151 84	\$26,701 55

\* See Auditor General's Report for 1875, p. 243.

a Under Sec. 124, Act 169, 1869.

**Table No. 280.—Amounts Charged and Credited in Account with Lemawee**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1841 to 1874*	\$94,249 90	\$574,168 04	\$67,225 51	\$9,584 15 a 2,577 90 263 99	\$27,330 39	\$1,437 67	-----	\$793,965 86
1875*	3,810 56	87,643 11	3,671 14	1,558 63	b 2 45	-----	-----	49,637 78
1876.....	4,210 78	21,718 09	3,084 06	106 45	1,127 90	{ b 49 23 1,500 00 }	c \$1,259 92	33,006 86
Totals....	\$102,271 24	\$683,529 17	\$73,980 71	\$12,632 49	\$30,016 92	\$2,969 85	\$1,259 92	\$876,630 00

\* See Auditor General's Report for 1875, p. 250.

a Under Sec. 124, Act 169, 1869.

**Table No. 281.—Amounts Charged and Credited in Account with Livingston**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1842 to 1874*	\$76,342 80	\$197,242 63	\$31,915 86	\$5,143 44	\$12,734 19	\$2,117 31	-----	\$325,496 23
1875*	5,802 01	16,620 33	826 41	a 2 10	920 81	-----	-----	24,171 66
1876.....	4,329 68	9,599 02	418 66	20 18	598 78	-----	b \$124 62	15,060 94
Totals....	\$86,474 49	\$223,451 98	\$33,160 93	\$5,165 72	\$14,253 78	\$2,117 31	\$124 62	\$364,748 53

\* See Auditor General's Report for 1875, p. 250.

a Under Sec. 124, Act 169, 1869.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$17,228 55	\$9 05	\$19,587 93	\$1,957 05	-----	\$38,782 58	-----	\$18,400 97
1,173 42	575 63	b 10 49 2,063 92	211 85	-----	4,634 31	-----	2,043 07
2,043 07	-----	b 14 77 3,108 62	267 17	-----	5,433 63	-----	1,704 93
\$20,444 04	\$584 68	\$25,355 73	\$2,436 07	-----	\$48,850 52	-----	\$22,148 97

b Taxes, etc., on Part-Paid Lands, collected at Land Office.

c State Bids.

County since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$2,972 41	\$499,684 54	\$173,890 18	\$20,793 14	\$1,597 54	\$698,907 81	\$36,000 46	\$2,972 41
-----	38,064 13	6,149 37	1,303 50	-----	45,417 00	4,310 78	
-----	24,488 62	5,761 70	904 77	-----	31,155 09	1,851 37	
\$2,972 41	\$562,217 29	\$185,791 25	\$22,901 41	\$1,597 54	\$775,479 80	\$104,123 51	\$2,972 41

b Paid at D., D. and B. Asylum.

c State Bids.

County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$6,318 50	\$153,692 87	\$30,948 89	\$3,246 64	\$463 02	\$249,669 92	\$92,144 81	\$6,318 50
-----	18,299 90	1,022 95	519 13	-----	19,841 98	4,329 68	
-----	10,030 91	c 201 62 826 18	302 91	-----	11,361 82	3,719 12	
\$6,318 50	\$182,023 68	\$32,969 84	\$3,068 68	\$463 02	\$290,573 72	\$90,193 61	\$6,318 50

b State Bids.

c Taxes, etc., on Part-Paid Lands, collected at Land Office.

Table No. 282.—Amounts Charged and Credited in Account with Mackinac

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1843 to 1874*	\$5,813 98	\$12,318 75	\$2,159 12	\$3,113 18 a 73 67 }	\$1,558 10	\$15,029 05	-----	\$41,591 79
1875*	-----	645 32	796 06	50 40 }	155 12	2,711 23	-----	4,431 80
1876	-----	572 31	252 96	55 71	301 92	4,772 83	c \$1,299 95	7,044 98
Totals...	\$5,813 98	\$14,536 38	\$3,207 44	\$3,292 96	\$2,015 14	\$23,112 72	\$1,299 95	\$53,008 57

\* See Auditor General's Report for 1875, p. 250.

a Under Sec. 124, Act 169, 1869.

Table No. 283.—Amounts Charged and Credited in Account with Macomb

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1841 to 1874*	\$105,513 13	\$278,636 83	\$44,136 91	\$5,634 85	\$17,654 57	\$1,072 38	-----	\$452,643 67
1875*	171 92	24,234 99	1,225 00	26 06	780 52	a 41 54	-----	26,460 03
1876	169 03	13,962 27	1,867 07	c 5 52 } 7 49 }	d 16 } 464 82 }	a 35 45	-----	16,031 81
Totals...	\$105,854 08	\$316,834 09	\$46,728 98	\$5,673 92	\$18,890 07	\$1,149 37	-----	\$496,140 51

\* See Auditor General's Report for 1875, p. 252.

a Paid at D. D. and B. Asylum.

b Error in charge for Taxes, etc., received by Co. Treasurer.

Table No. 284.—Amounts Charged and Credited in Account with Manistee

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1856 to 1874*	\$476 02	\$23,777 53	\$29,566 74	\$4,304 25	\$2,176 24	\$23,827 31	-----	\$53,128 09
1875*	-----	3,527 70	6,168 80	a 146 01 } 1,307 04 }	294 83	1,122 77	-----	12,567 15
1876	-----	2,035 29	9,490 84	335 90	698 19	d 1,225 17 } 1,814 97 }	e \$4,042 46	19,642 82
Totals....	\$476 02	\$29,340 52	\$45,225 38	\$6,063 20	\$3,169 26	\$26,990 22	\$4,042 46	\$115,338 06

\* See Auditor General's Report for 1875, p. 252.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

**County since 1843.**

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$44,492 04	\$5,046 48	\$29,967 48	\$4,817 59	-----	\$84,353 54	\$5,813 98	\$48,575 73
4,083 09	-----	<i>b</i> 5 75 5,938 46	595 24	-----	10,553 14	-----	6,121 84
6,121 34	-----	6,092 41	676 02	-----	12,849 77	-----	5,804 79
\$54,697 07	\$5,046 48	\$41,994 05	\$6,018 85	-----	\$107,756 45	\$5,813 98	\$60,501 86

*b* Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.*c* State Bids.**County since 1841.**

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
-----	\$252,100 07	\$64,606 49	\$10,314 06	\$43 00	\$346,963 62	\$105,685 05	
-----	23,793 05	<i>b</i> 1 00 1,679 77	817 18	-----	26,291 00	169 03	
-----	14,127 51	<i>c</i> 18 43 1,236 80	890 84	-----	15,753 58	278 23	
-----	\$290,020 63	\$37,533 49	\$11,412 06	\$43 00	\$389,008 20	\$106,132 31	

*c* Error in credit of Delinquent Taxes.*d* Interest on error referred to in Note "c".*e* Error in Taxes, etc., charged back.**County since the Organization thereof.**

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$67,799 05	-----	\$83,522 55	\$9,315 42	-----	\$180,637 02	\$476 02	\$67,984 95
10,185 90	-----	<i>b</i> 21 81 <i>c</i> 290 59 12,672 24	1,196 44	-----	24,368 98	-----	11,981 83
11,801 83	-----	<i>c</i> 142 05 15,587 42	1,450 17	-----	23,981 47	-----	9,338 65
\$109,786 78	-----	\$112,236 66	\$11,964 03	-----	\$233,967 47	\$476 02	\$119,125 43

*c* Taxes, etc., on Part-Paid Lands, collected at Land Office.*d* Paid at Michigan Asylum for Insane.*e* State Bids.

**Table No. 285.—Amounts Charged and Credited in Account with Manitow**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1867 to 1874*	\$36 40	\$2,908 17	\$795 75	\$895 74	\$146 00	\$761 85	-----	\$5,636 41
1875*	-----	143 41	48 05	a 28 26 } 38 33 }	6 50	-----	-----	264 55
1876.....	-----	82 74	23 09	5 90	22 83	-----	b \$484 07	618 63
Totals....	\$36 40	\$3,129 32	\$864 89	\$1,068 23	\$175 33	\$761 85	\$484 07	\$6,519 59

\* See Auditor General's Report for 1875, p. 252.

a Under Sec. 124, Act 169, 1869.

**Table No. 286.—Amounts Charged and Credited in Account with Marquette**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1862 to 1874*	-----	\$55,167 17	\$62 195 77	\$10,067 71	\$4,462 71	\$24,432 97	-----	\$156,316 33
1875.*	-----	5,721 78	10 430 79	a 1,358 37 } 2,900 05 }	472 65	b 33 52 } c 1,363 30 } d 1,908 96 }	-----	24,189 39
1876.....	-----	3,301 14	21,520 86	434 39	1,873 61	c 104 40 } b 78 85 } 7,679 42 }	d \$10,164 43	44,657 10
Totals....	-----	\$64,190 07	\$64,147 43	\$14,750 52	\$6,808 97	\$35,601 32	\$10,164 43	\$225,162 73

\* See Auditor General's Report for 1875, p. 254.

a Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

c Transportation of troops to quell riot,—paid from Military Fund.

d Services of troops to quell riot,—paid from Military Fund.

**Table No. 287.—Amounts Charged and Credited in Account with Mason**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1867 to 1874*	-----	\$12,977 93	\$21,446 35	\$4,247 73	\$2,267 98	\$33,167 05	-----	\$74,107 04
1875*	-----	1,505 72	23,007 59	a 29 59 } 530 20 }	815 89	1,039 90	-----	27,028 89
1876.....	-----	868 72	4,458 02	720 64	520 10	c 22 97 } 5,068 93 }	d \$2,725 62	14,383 00
Totals....	-----	\$15,352 37	\$49,511 96	\$5,528 16	\$3,103 97	\$39,208 85	\$2,725 62	\$115,520 83

\* See Auditor General's Report for 1875, p. 254.

a Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-Paid Lands, collected at Land Office.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$3,904 34	\$22 14	\$5,388 10	\$461 73	-----	\$0,776 31	\$36 40	\$4,170 30
271 96	-----	378 15	33 00	-----	683 11	-----	418 56
418 56	-----	603 38	53 40	-----	1,075 34	-----	456 71
\$4,594 86	\$22 14	\$6,369 63	\$548 13	-----	\$11,534 76	\$36 40	\$5,051 57

b State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$100,101 27	\$16,003 08	\$119,995 41	\$13,726 53	\$19,205 77	\$278,032 06	-----	\$121,715 73
12,614 46	-----	{ e 293 87 f 28 10 20,762 19 }	{ g 50 44 2,016 00 }	h 5,968 65	41,733 71	-----	17,544 41
17,544 41	-----	46,813 00	3,357 50	h 4,194 43	71,909 43	-----	27,252 33
\$130,260 14	\$16,003 08	\$187,892 57	\$19,150 56	\$29,368 85	\$301,675 20	-----	\$166,512 47

e Error in charge for Taxes, etc., received by Co. Treasurer.

f Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

g Interest on error referred to in Note "e".

h One-half Mining Tax collected in fiscal year.

i State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$68,737 86	-----	\$82,913 93	\$6,114 05	-----	\$150,765 83	-----	\$85,658 79
16,990 98	-----	{ b 11 37 13,141 06 b 163 75 8,625 96 }	1,921 52	-----	36,994 88	-----	9,965 99
9,965 99	-----	8,625 96	1,054 50	-----	20,010 20	-----	5,625 20
\$95,694 78	-----	\$110,656 06	\$11,090 07	-----	\$216,770 91	-----	\$101,249 98

c Paid at D., D. and B. Asylum.

d State Bids.

Table No. 288.—Amounts Charged and Credited in Account with *Mecosta*

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1850 to 1874*	\$70 37	\$29,108 29	\$72,662 67	\$22,510 05	\$8,553 70	\$121,428 42	-----	\$254,333 50
1875*-----	-----	3,613 74	16,626 80	{ α 976 78 252 22 }	968 75	14,322 31	-----	36,760 58
1876-----	-----	2,084 93	12,334 34	{ ∫ 4,973 29 823 46 }	2,057 25	18,467 49	∇\$8,902 58	50,042 34
Totals..	\$70 37	\$34,806 96	\$102,123 81	\$29,534 78	\$11,579 70	\$154,218 22	\$8,902 58	\$341,136 43

\* See Auditor General's Report for 1875, p. 254.

α Under Sec. 124, Act 169, 1869.

b Error in charge for Taxes, etc., received by Co. Treasurer.

c Taxes, etc., on Part-Paid Lands, collected at Land Office.

Table No. 289.—Amounts Charged and Credited in Account with *Menominee*

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1864 to 1874*	\$1,290 79	\$12,133 71	\$15,304 14	\$4,953 43	\$946 54	\$78 94	-----	\$34,697 54
1875*-----	1,364 57	2,251 41	3,783 33	{ α 89 68 159 82 }	234 83	-----	-----	7,553 64
1876-----	-----	1,298 94	2,434 64	191 93	111 44	-----	∇\$912 25	4,949 20
Totals....	\$2,665 36	\$15,684 06	\$21,522 11	\$5,344 85	\$1,292 81	\$78 94	\$912 25	\$47,500 36

\* See Auditor General's Report for 1875, p. 256.

α Under Sec. 124, Act 169, 1869.

Table No. 290.—Amounts Charged and Credited in Account with *Midland*

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1856 to 1874*	-----	\$42,056 93	\$269,446 62	\$66,752 13	\$15,491 31	\$179,814 43	-----	\$373,561 44
1875*-----	-----	4,517 17	30,069 97	{ α 2,418 09 b 1 60 640 29 }	{ c 33 2,221 84 }	33,074 25	-----	72,942 54
1876-----	-----	2,606 16	9,013 63	{ ∇ 5,513 06 244 49 }	2,751 22	{ A 837 01 27,331 80 }	∇\$17,524 66	65,822 02
Totals....	-----	\$49,180 28	\$308,529 22	\$75,569 66	\$20,484 70	\$241,057 49	\$17,524 66	\$712,326 01

\* See Auditor General's Report for 1875, p. 258.

α Under Sec. 124, Act 169, 1869.

b Error in charge for Taxes, etc., received by Co. Treasurer.

c Interest on error referred to in Note "b".

d Taxes, etc., on Part-Paid Lands, collected at Land Office.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$261,066 25	-----	\$258,871 71	\$27,939 82	-----	\$547,877 78	\$70 37	\$293,614 65
32,548 40	-----	{ b 30 56 c 30 89 d 116 00 40,581 30 e 10 75 23,737 54	{ c 24 3,530 27 8,794 34	-----	77,208 32	-----	40,447 74
40,447 74	-----			-----	67,990 37	-----	17,948 03
\$334,062 39	-----	\$323,349 41	\$35,664 67	-----	\$693,076 47	\$70 37	\$352,010 42

d Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

e Interest on error referred to in Note "b".

f Amount under J. R. No. 31, 1875.

g State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$10,955 06	\$1,566 00	\$28,649 78	\$1,816 42	-----	\$42,987 24	\$2,665 36	\$10,955 06
-----	2,523 50	{ b 1 43 5,911 00 5,364 62	299 04	-----	8,734 97	-----	881 33
881 33	-----		268 98	-----	6,514 93	-----	1,565 73
\$11,836 39	\$4,089 50	\$39,926 81	\$2,384 44	-----	\$58,237 14	\$2,665 36	\$13,402 12

b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

c State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$522,726 58	\$1,110 87	\$578,948 16	\$60,230 58	-----	\$1,163,016 10	-----	\$589,454 75
66,728 17	-----	{ d 30 40 e 354 74 f 5 29 52,639 35 d 47 83 15,021 13	6,831 00	-----	126,588 95	-----	53,646 41
53,646 41	-----		4,348 55	-----	73,063 91	-----	7,241 88
\$643,101 16	\$1,110 87	\$647,046 89	\$71,410 13	-----	\$1,362,669 05	-----	\$650,343 04

e Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

f Error in Taxes, etc., charged back.

g Amount under J. R. No. 31, 1875.

h Paid at Michigan Asylum for Insane.

i State Bids.



**Table No. 291.—Amounts Charged and Credited in Account with Missaukee**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1871 to 1874*	\$48 14	\$1,835 03	\$4,807 71	\$3,869 51	\$1,158 90	\$21,596 69	-----	\$33,315 08
1875*-----	-----	645 82	9,692 81	53 77	561 13	11,860 83	-----	22,218 36
1876-----	-----	372 31	1,539 45	55 13	953 66	13,710 28	b \$6,515 35	23,140 18
Totals....	\$48 14	\$2,852 66	\$15,939 97	\$3,983 41	\$2,673 69	\$46,667 80	\$6,515 35	\$78,681

\* See Auditor General's Report for 1875, p. 256.

a Taxes, etc., on Part-Paid Lands, collected at Land Office.

**Table No. 292.—Amounts Charged and Credited in Account with Monroe**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1842 to 1874*	\$92,336 80	\$229,947 84	\$115,767 99	\$24,471 23	\$18,657 40	\$6,235 32	-----	\$487,616 06
1875*-----	14,439 58	13,551 52	3,498 30	a 14,912 54 } 66 00 }	2,120 58	b 24 38	-----	48,613 90
1876-----	30,765 99	7,818 49	2,910 65	28 88	2,552 84	b 39 23	d \$2,060 82	48,176 90
Totals....	\$137,541 87	\$251,317 85	\$122,176 94	\$39,478 65	\$23,530 82	\$6,296 93	\$2,060 82	\$582,405 88

\* See Auditor General's Report for 1876, p. 256.

a Under Sec. 124, Act 169, 1869.

b Paid at D. D. and B. Asylum.

**Table No. 293.—Amounts Charged and Credited in Account with Montcalm**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1851 to 1874*	-----	\$56,552 59	\$106,893 22	\$16,253 73	\$8,654 63	\$96,154 61	-----	\$288,508 77
1875*-----	-----	7,098 41	17,835 53	{ a 315 81 } b 120 00 } 339 01 }	{ c 5 60 } 786 63 }	{ d 206 70 } 4,068 52 }	-----	30,774 11
1876-----	-----	4,066 40	8,874 93	411 26	902 31	{ g 38 06 } h 128 83 } 6,103 37 }	\$6,106 62	26,658 80
Totals....	-----	\$68,746 40	\$125,603 68	\$17,439 30	\$10,247 57	\$108,696 11	\$6,106 62	\$345,941 68

\* See Auditor General's Report for 1876, p. 258.

a Under Sec. 124, Act 169, 1869.

b Error in credit of Delinquent Taxes.

c Interest on error referred to in Note "b".

d Transportation of troops to quell riot,—paid from Military Fund.

County since the Organisation thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$22,928 54	-----	\$44,019 02	\$3,469 20	-----	\$71,314 76	\$48 14	\$38,046 92
15,120 38	-----	{ a 231 25	2,007 99	-----	42,592 35	-----	20,373 49
20,373 49	-----	{ 25,142 73	1,977 53	-----	55,840 86	-----	12,684 68
	-----	{ a 145 15		-----			
	-----	{ 13,344 69		-----			
\$38,420 41	-----	\$83,782 84	\$7,544 72	-----	\$149,747 97	\$48 14	\$71,115 09

b State Bids.

County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$0,060 39	\$121,137 40	\$245,110 94	\$14,218 46	\$373 40	\$389,909 59	\$100,775 88	\$9,069 29
-----	12,980 80	{ c 4 56	297 17	-----	17,846 91	30,765 99	
-----	5,242 41	{ 4,684 33	228 55	-----	9,827 96	36,348 94	
		{ 4,357 00		-----			
\$9,069 39	\$139,240 61	\$254,156 88	\$14,744 18	\$373 40	\$417,584 46	\$173,890 81	\$9,069 29

c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

d State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$270,665 58	\$603 45	\$273,397 38	\$29,461 69	-----	\$574,178 10	-----	\$285,069 33
15,003 75	-----	{ c 114 59	2,196 68	-----	46,831 19	-----	16,657 06
	-----	{ f 219 43		-----			
16,057 08	-----	{ 29,296 76	1,965 31	-----	39,558 93	-----	12,900 13
	-----	{ c 108 82		-----			
	-----	{ f 7 97		-----			
	-----	{ 21,419 75		-----			
\$301,720 41	\$663 45	\$324,554 70	\$33,623 66	-----	\$660,568 22	-----	\$314,625 54

e Taxes, etc., on Part-Paid Lands, collected at Land Office.

f Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

g Paid at D. D. and B. Asylum.

h Services of troops to quell riot,—paid from Military Fund.

Table No. 294.—Amounts Charged and Credited in Account with Muskegon

YEARS Closing JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Br's Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1864 to 1874*	\$29,447 27	\$69,977 32	\$93,886 79	\$14,226 74	\$5,283 03	\$16,173 92	-----	\$193,895 07
1875*	21,226 79	7,228 02	9,244 73	{ a 797 30 236 10 }	2,163 29	{ b 84 06 c 1,927 28 }	-----	43,313 96
1876.....	7,799 95	4,243 60	9,977 57	1,313 93	1,257 42	{ b 17 52 c 2,024 77 }	c 35,773 50	35,697 28
Totals....	\$58,472 00	\$71,449 94	\$107,109 00	\$16,226 07	\$9,603 74	\$15,222 35	\$5,773 50	\$208,886 29

\* See Auditor General's Report for 1875, p. 258.

a Under Sec. 124, Act 100, 1860.

b Paid at D., D. and H. Asylum.

Table No. 295.—Amounts Charged and Credited in Account with Newaygo

YEARS Closing JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Br's Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1864 to 1874*	\$13 16	\$37,906 60	\$68,009 27	\$16,896 41	\$6,180 22	\$65,493 28	-----	\$225,249 13
1875*	-----	3,011 45	11,720 76	{ a 1,774 50 603 31 }	546 72	4,707 91	-----	23,370 65
1876.....	-----	1,737 44	13,924 77	208 60	1,235 07	{ c 40 00 d 7,497 56 }	f 56,188 88	30,492 32
Totals....	\$13 16	\$42,745 59	\$123,660 80	\$19,532 92	\$7,942 11	\$77,738 75	\$6,188 88	\$378,112 09

\* See Auditor General's Report for 1875, p. 260.

a Under Sec. 124, Act 100, 1860.

b Error in Taxes, etc., charged back.

c Taxes, etc., on Part-Paid Lands, collected at Land Office.

Table No. 296.—Amounts Charged and Credited in Account with Oakland

YEARS Closing JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Br's Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1861 to 1874*	\$41,579 70	\$632,034 14	\$39,266 23	\$4,463 07	\$21,053 41	\$5,759 81	-----	\$688,306 38
1875*	407 68	37,643 10	2,088 94	218 08	1,235 10	a 38 60	-----	43,631 59
1876.....	208 21	21,718 09	1,826 40	473 43	718 67	a 39 60	c \$377 83	25,153 34
Totals....	\$42,095 59	\$691,495 33	\$43,181 57	\$5,154 58	\$23,007 18	\$5,838 19	\$377 83	\$736,180 31

\* See Auditor General's Report for 1875, p. 260.

a Paid at D., D. and H. Asylum.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$27,134 83	\$3,500 00	\$127,921 62	\$6,590 40	-----	\$165,146 85	\$50,883 05	\$27,134 83
-----	17,277 69	{ d 130 30 17,019 94	997 08	-----	35,425 01	7,783 95	-----
-----	7,351 79	{ d 5 15 18,849 74	984 13	-----	27,190 81	9,306 43	-----
\$27,134 83	\$23,129 48	\$168,926 75	\$8,571 61	-----	\$227,762 67	\$67,978 45	\$27,134 83

c Paid at Michigan Asylum for Insane.

d Twice charged: under Sec. 124; also, under Secs. 103-9, Tax Law.

e State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$221,957 44	\$207 28	\$220,424 18	\$24,209 80	-----	\$468,888 20	\$13 15	\$241,652 23
19,804 79	-----	{ b 1 20 c 57 84 d 43 71 23,642 63	2,327 20	-----	45,767 37	-----	23,896 73
23,896 73	-----	{ c 103 81 13,375 27	2,173 86	-----	30,040 16	-----	8,556 84
\$265,048 95	\$207 28	\$257,648 64	\$28,709 86	-----	\$551,704 73	\$13 15	\$273,606 79

d Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

e Paid at D., D. and B. Asylum.

f State Bids.

County since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$3,752 49	\$316,968 77	\$37,173 59	\$18,777 03	\$90 61	\$631,761 49	\$45,387 39	\$3,752 49
-----	36,963 77	{ b 2 51 4,277 41	1,089 69	-----	42,333 38	298 21	-----
-----	20,034 31	4,184 32	684 52	-----	24,903 15	249 19	-----
\$3,752 49	\$573,966 85	\$95,636 53	\$20,551 24	\$90 61	\$908,938 02	\$45,934 78	\$3,752 49

b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

c State Bids.

**Table No. 297.—Amounts Charged and Credited in Account with Oceana**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1856 to 1874*	-----	\$28,507 72	\$62,475 57	\$13,981 72	\$5,295 16	\$68,266 74	-----	\$178,526 91
1875.*	-----	4,517 17	6,116 12	{ a 1,050 97 397 89 }	575 40	5,476 64	-----	18,124 28
1876.....	-----	2,000 16	8,159 90	297 97	1,052 23	8,311 03	d \$3,380 46	26,907 89
Totals....	-----	\$35,631 05	\$76,751 63	\$15,728 55	\$6,922 93	\$82,054 41	\$3,380 46	\$223,489 08

\* See Auditor General's Report for 1875, p. 260.

a Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-Paid Lands, collected at Land Office.

**Table No. 298.—Amounts Charged and Credited in Account with Ogemaw**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1876.....	-----	-----	-----	\$32 16	-----	-----	-----	\$32 16
Totals..	-----	-----	-----	\$32 16	-----	-----	-----	\$32 16

**Table No. 299.—Amounts Charged and Credited in Account with Ontonagon**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1856 to 1874*	\$20 00	\$31,148 51	\$57,208 58	\$24,738 62	\$4,542 13	\$50,073 43	-----	\$167,726 25
1875*.....	-----	1,878 57	2,162 51	{ a 6,692 61 163 03 }	366 94	-----	-----	11,178 66
1876.....	-----	1,033 83	3,626 71	231 92	562 68	d 780 75	c \$10,763 22	17,049 11
Totals....	\$20 00	\$34,110 91	\$62,992 78	\$31,736 18	\$5,471 75	\$50,853 18	\$10,763 22	\$196,948 03

\* See Auditor General's Report for 1875, p. 262.

a Under Sec. 124, Act 169, 1869.

b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

c One-half Mining Tax collected during fiscal year.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$191,219 34	\$79 85	\$173,700 56	\$20,128 24	-----	\$385,127 99	-----	\$206,601 08
15,381 74	-----	<i>b</i> 25 93 <i>c</i> 75 54 20,599 55	1,883 19	-----	87,965 95	-----	19,832 67
19,831 67	-----	<i>c</i> 6 03 <i>b</i> 20 53 19,140 05	2,028 13	-----	33,027 01	-----	11,219 12
\$226,432 75	\$79 85	\$210,503 79	\$24,039 56	-----	\$461,120 95	-----	\$237,651 87

*c* Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.  
*d* State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
-----	-----	-----	-----	-----	-----	\$32 16	-----
-----	-----	-----	-----	-----	-----	\$32 16	-----

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$293,415 55	\$1,835 19	\$146,081 60	\$28,455 51	\$1,401 93	\$472,189 78	\$20 00	\$304,484 53
8,083 98	-----	<i>b</i> 98 53 13,456 35	1,115 34	<i>c</i> 122 92	22,861 12	-----	11,687 46
11,687 46	-----	<i>f</i> 127 85 12,239 26	<i>g</i> 5 33 1,321 97	<i>c</i> 154 29	25,546 13	-----	8,497 02
\$316,171 99	\$1,835 19	\$172,002 59	\$28,908 15	\$1,679 11	\$520,597 03	\$20 00	\$324,600 01

*d* Paid at Michigan Asylum for Insane.  
*e* State Bids.  
*f* Error in credit of Delinquent Taxes.  
*g* Interest on error referred to in Note "f".

**Table No. 300.—Amounts Charged and Credited in account with Osceola**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1869 to 1874*	\$387 94	\$3,629 41	\$18,655 78	\$6,764 44	\$2,851 09	\$49,984 72	-----	\$82,773 38
1875*-----	-----	1,276 27	39,518 88	$\alpha$ 197 47 200 04	933 40	13,855 24	-----	55,481 30
1876-----	-----	736 34	8,818 48	$\alpha$ 4 02 323 41	1,376 95	15,596 57	\$4,967 16	31,832 93
Totals....	\$387 94	\$5,642 02	\$66,993 14	\$7,489 35	\$5,161 44	\$78,926 53	\$4,967 16	\$170,067 61

\* See Auditor General's Report for 1875, p. 262.

 $\alpha$  Under Sec. 124, Act 169, 1869. $\beta$  Taxes, etc., on Part-Paid Lands, collected at Land Office.**Table No. 301.—Amounts Charged and Credited in Account with Otsego.**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1875*	-----	-----	-----	\$56 71	-----	-----	-----	\$56 71.
1876-----	\$56 71	-----	\$275 28	71 62	\$7 59	-----	-----	411 20.
Totals....	\$56 71	-----	\$275 28	\$128 33	\$7 59	-----	-----	\$467 91.

\* See Auditor General's Report for 1875, p. 262.

**Table No. 302.—Amounts Charged and Credited in Account with Ottawa.**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1842 to 1874*	\$78,633 02	\$119,170 29	\$185,788 53	\$11,232 08	\$15,408 10	\$23,690 04	-----	\$413,922 06.
1875*-----	20,730 07	12,045 79	8,426 13	$\alpha$ 970 80 428 59	2,101 48	-----	-----	44,711 86.
1876-----	21,964 39	6,949 76	7,663 70	6,028 67	2,329 99	f 21 29	\$10,038 14	55,096 94.
Totals....	\$121,366 48	\$138,165 84	\$181,878 36	\$18,660 14	\$19,909 57	\$23,711 33	\$10,038 14	\$513,729 86.

\* See Auditor General's Report for 1875, p. 264.

 $\alpha$  Under Sec. 124, Act 169, 1869. $\beta$  Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law. $\gamma$  Taxes, etc., on Part-Paid Lands, collected at Land Office. $\delta$  Error in charge for Taxes, etc., received by Co. Treasurer.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credita.	Total Credita.	County Debit.	County Credit.
\$92,177 21	-----	\$114,446 93	\$9,107 67	\$45 02	\$185,776 83	\$887 94	\$103,891 39
41,714 18	\$174 19	{ b 181 30 34,103 88	4,830 27	-----	80,508 82	-----	25,022 52
25,092 52	-----	{ b 822 85 15,675 78	2,395 55	-----	42,416 70	-----	11,583 77
\$128,913 91	\$174 19	\$164,730 74	\$15,833 49	\$45 02	\$308,697 35	\$887 94	\$140,497 68

c Error in charge for Taxes, etc., collected by Co. Treasurer.  
d State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credita.	Total Credita.	County Debit.	County Credit.
-----	-----	-----	-----	-----	-----	-----	-----
-----	-----	\$4,381 92	\$192 58	-----	\$4,564 40	\$56 71	\$4,153 90
-----	-----	\$4,381 92	\$192 58	-----	\$4,564 40	\$56 71	\$4,153 90

County since 1849.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credita.	Total Credita.	County Debit.	County Credit.
\$98,966 10	\$18,368 61	\$276,859 53	\$19,036 11	\$386 72	\$413,516 07	\$99,379 09	\$98,966 10
-----	4,452 57	{ b 14 49 c 273 87 d 62 72 17,171 40	{ e 2 92 770 00	-----	22,717 47	21,994 39	-----
-----	1,931 68	{ h 485 79 c 17 44 15,519 95	{ i 20 24 674 88	-----	18,650 00	36,445 94	-----
\$98,966 10	\$24,622 84	\$310,404 73	\$20,503 15	\$386 72	\$454,883 54	\$157,819 42	\$98,966 10

e Interest on error referred to in Note "d".  
f Paid at D., D. and B. Asylum.  
g State Bids.  
h Error in credit of Delinquent Taxes.  
i Interest on error referred to in Note "h".



**Table No. 303.—Amounts Charged and Credited in Account with Presque Isle**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1871 to 1874*	\$99 35	\$1,835 03	\$3,254 02	\$2,160 41	\$802 87	\$12,493 06	-----	\$20,444 76
1875*-----	-----	645 32	5,500 18	1,157 25	464 13	3,694 25	-----	11,461 13
1876-----	-----	372 31	2,836 31	79 83	99 99	4,400 00	-----	7,788 44
Totals....	\$99 35	\$2,852 66	\$11,690 51	\$3,397 49	\$1,166 99	\$20,597 33	-----	\$39,694 33

\* See Auditor General's Report for 1875, p. 264.

**Table No. 304.—Amounts Charged and Credited in Account with Rescommen**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1875*	-----	-----	-----	\$663 23	-----	-----	-----	\$663 23
1876-----	\$663 23	-----	\$1,048 51	7,736 15	\$58 86	-----	-----	9,506 75
Totals....	\$663 23	-----	\$1,048 51	\$3,399 38	\$58 86	-----	-----	\$10,169 98

\* See Auditor General's Report for 1875, p. 264.

**Table No. 305.—Amounts Charged and Credited in Account with Saginaw**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by St. Treasurer.	Miscel- laneous Debits.	Total Debits.
1842 to 1874*	\$2,547 23	\$212,139 15	\$569,317 62	\$58,316 57	\$29,180 90	\$99,421 30	-----	\$970,928 77
1875 *-----	-----	24,191 86	43,354 60	{ a 9,093 37 1,270 18 }	2,320 21	b 122 80	-----	80,353 12
1876-----	-----	13,957 45	{ c 100 00 33,220 81 }	{ d 5 00 1,281 63 }	{ e 2 92 20 3,030 53 }	b 201 03	\$32,955 45	89,735 12
Totals....	\$2,547 23	\$250,288 56	\$650,993 03	\$69,906 80	\$34,540 76	\$99,745 18	\$32,955 45	\$1,141,037 0

\* See Auditor General's Report for 1875, p. 266.

a Under Sec. 124, Act 169, 1869.

b Paid at D. D. and B. Asylum.

c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

d Taxes, etc., on Part-Paid Lands, collected at Land Office.

e Error in Taxes, etc., charged back.



Table No. 306.—Amounts Charged and Credited in Account with Sanilac

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1851 to 1874*	-----	\$69,800 43	\$189,554 92	\$31,439 45	\$10,919 33	\$74,808 97	-----	\$376,523 10
1875 *	-----	5,047 76	10,561 79	{ a 3,855 31 290 66 }	551 73	b 813 52	-----	20,960 77
1876.....	-----	2,912 28	10,111 55	291 25	989 88	{ b 749 50 5,023 48 }	c 10,039 30	30,116 74
Totals..	-----	\$77,760 47	\$210,228 26	\$35,706 67	\$12,460 44	\$81,395 47	\$10,039 30	\$427,590 61

\* See Auditor General's Report for 1875, p. 266.

a Under Sec. 124, Act 169, 1869.

b Paid at Michigan Asylum for Insane.

Table No. 307.—Amounts Charged and Credited in Account with Schoolcraft

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1871 to 1874*	\$1,046 72	\$2,120 64	\$528 73	\$309 77	\$143 13	-----	-----	\$4,438 99
1875*	-----	745 69	1,423 56	{ a 174 89 44 37 }	634 93	\$11,311 89	-----	14,334 33
1876.....	-----	430 23	1,334 18	18 96	532 57	2,912 11	\$7,731 29	13,959 33
Totals....	\$1,046 72	\$3,296 56	\$3,285 47	\$837 98	\$1,310 62	\$15,224 00	\$7,731 29	\$32,732 64

\* See Auditor General's Report for 1875, p. 266.

a Under Sec. 124, Act 169, 1869.

Table No. 308.—Amounts Charged and Credited in Account with Shiawassee

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Balance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscellaneous Debits.	Total Debits.
1842 to 1874*	\$74,879 53	\$138,852 51	\$184,366 89	\$16,066 82	\$18,478 40	\$36,904 17	-----	\$469,548 33
1875 *	26,013 82	13,250 37	6,077 84	{ a 3,773 38 139 16 }	2,527 06	-----	-----	51,781 63
1876.....	31,218 92	7,644 74	7,348 11	{ d 20 519 17 }	{ e 01 2,671 82 }	-----	\$1,705 85	51,108 82
Totals..	\$132,112 27	\$159,747 62	\$197,792 84	\$20,498 73	\$23,677 29	\$36,904 17	\$1,705 85	\$572,438 77

\* See Auditor General's Report for 1875, p. 266.

a Under Sec. 124, Act 169, 1869.

b Taxes, etc., on Part-Paid Lands, collected at Land Office.

c Twice charged: under Sec. 124; also, under Secs. 106-9, Tax Law.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$375,323 54	-----	\$351,591 22	\$39,239 19	-----	\$766,153 95	-----	\$389,630 85
14,307 31	-----	{ c 352 06 d 688 40 21,219 01 }	1,869 97	-----	38,436 75	-----	17,485 98
17,485 98	-----	{ d 10 65 e 237 62 18,208 38 }	1,946 29	-----	37,888 92	-----	7,772 18
\$407,116 83	-----	\$392,307 34	\$43,065 45	-----	\$842,479 02	-----	\$414,889 01

c Taxes, etc., on Part-Paid Lands, collected at Land Office.

d Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

e State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$3,088 74	-----	\$16,401 29	\$885 48	-----	\$20,365 51	\$1,046 72	\$16,993 24
\$3,904 50	-----	{ b 2 69 10,689 52 }	1,400 40	-----	26,006 11	-----	11,671 79
\$1,671 79	-----	11,859 70	1,305 82	-----	24,837 31	-----	10,877 98
\$23,665 03	-----	\$33,953 20	\$3,610 70	-----	\$71,228 93	\$1,046 72	\$39,543 01

b Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

c State Bids.

County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$114,508 02	\$18,779 65	\$324,870 73	\$21,427 09	\$577 50	\$483,157 99	\$100,893 35	\$114,508 02
-----	10,236 36	{ b 11 12 c 79 15 9,760 91 }	425 17	-----	20,569 71	31,218 92	-----
-----	12,839 40	10,833 81	597 75	-----	21,270 96	26,837 86	-----
\$114,508 02	\$41,905 41	\$345,555 72	\$25,450 01	\$577 50	\$527,991 66	\$158,950 13	\$114,508 02

d Error in credit of Delinquent Taxes.

e Interest on error referred to in Note "d".

f State Bids.

Table No. 309.—Amounts Charged and Credited in Account with St. Clair

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1842 to 1874*	\$48,023 08	\$200,053 05	\$135,519 72	\$17,900 28 a 738 86	\$16,651 09	\$25,641 80	-----	\$443,799 02
1875*	12,155 13	10,540 07	4,328 24	b 12,237 35 113 92	1,914 53	c 150 42	-----	42,185 55
1876.....	19,015 03	6,081 06	2,712 23	616 94	1,638 80	c 150 18	\$2,431 14	32,693 42
Totals...	\$79,198 24	\$216,679 17	\$142,560 24	\$31,605 33	\$20,252 42	\$25,951 40	\$2,481 14	\$518,677 90

\* See Auditor General's Report for 1875, p. 268.

a Under Sec. 124, Act 189, 1869.

b Amount of judgment in John case.

c Paid at D., D. and B. Asylum.

Table No. 310.—Amounts Charged and Credited in Account with St. Joseph

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1841 to 1874*	\$15,784 97	\$333,592 83	\$35,414 70	\$4,174 50	\$12,577 38	\$1,856 32	-----	\$403,500 70
1875*	1,932 28	34,846 76	969 49	a 80 37 07	b 08 1,185 08	c 131 41	-----	39,092 95
1876.....	2,079 41	20,104 63	1,078 95	35 39	794 94	c 98 43	c \$249 22	24,441 02
Totals...	\$19,796 64	\$388,544 27	\$37,453 14	\$4,247 76	\$14,657 48	\$2,086 16	\$249 22	\$467,034 67

\* See Auditor General's Report for 1875, p. 268.

a Error in credit of Delinquent Taxes.

b Interest on error referred to in Note "a".

Table No. 311.—Amounts Charged and Credited in Account with Tuscola

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1852 to 1874*	\$10 00	\$38,406 97	\$172,510 75	\$33,524 70 a 4,193 92	\$10,694 18	\$39,950 43	-----	\$385,157 63
1875*	-----	5,793 45	6,514 07	2,248 00	503 07	b 11 64	-----	19,364 15
1876.....	-----	3,342 51	6,405 81	496 74	706 61	b 21 96 c 2,151 27	c \$3,298 26	21,423 16
Totals...	\$10 00	\$37,542 93	\$185,430 63	\$40,523 36	\$11,903 86	\$32,135 30	\$3,298 26	\$405,844 34

\* See Auditor General's Report for 1875, p. 270.

a Under Sec. 124, Act 189, 1869.

b Paid at D., D. and B. Asylum.

## County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$50,483 48	\$75,086 78	\$289,794 92	\$17,991 37	\$733 79	\$434,099 29	\$60,183 21	\$50,483 48
-----	12,046 56	{ d 1,593 95 e 22 39 }	664 16	-----	23,170 52	19,015 03	
-----	10,920 43	{ d 8,833 46 e 616 63 f 8,614 71 }	558 45	-----	20,710 22	11,983 20	
\$50,483 48	\$98,062 72	\$309,486 06	\$19,213 98	\$733 79	\$177,990 03	\$91,181 44	\$50,483 48

d Taxes, etc., on Part-Paid Lands, collected at Land Office.

e Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

f State Bids.

## County since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$4,980 84	\$319,667 40	\$54,519 62	\$11,152 84	\$443 61	\$390,784 31	\$17,717 23	\$4,980 84
-----	34,169 59	{ d 6 29 e 1,818 58 }	1,019 08	-----	37,013 54	2,079 41	
-----	21,500 00	1,332 48	700 36	-----	23,532 84	908 18	
\$4,980 84	\$375,336 99	\$57,676 97	\$12,872 28	\$443 61	\$451,310 69	\$20,704 82	\$4,980 84

c Paid at D., D. and B. Asylum.

d Taxes, etc., on Part-Paid Lands, collected at Land Office.

e State Bids.

## County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$458,211 53	\$102 75	\$335,005 59	\$45,304 93	-----	\$838,624 80	\$10 00	\$473,477 77
15,266 24	-----	{ c 487 62 d 14,703 33 }	1,627 04	-----	32,064 23	-----	12,820 08
12,820 08	-----	{ e 153 51 c 21 90 f 13,540 01 }	1,419 80	-----	27,985 30	-----	6,532 14
\$486,297 85	\$102 75	\$363,911 96	\$48,351 77	-----	\$898,664 33	\$10 00	\$492,829 99

c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

d State Bids.

e Taxes, etc., on Part-Paid Lands, collected at Land Office.

**Table No. 312.—Amounts Charged and Credited in Account with Van Buren**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1842 to 1874*	\$20,803 00	\$161,239 42	\$126,187 62	\$6,495 18	\$12,759 25	\$34,443 07	-----	\$361,947 54
1875*-----	7,525 91	16,562 96	3,678 38	{ a 474 68 170 92 }	1,156 50	b 70 74	-----	29,639 99
1876-----	4,138 81	9,555 93	3,442 95	207 74	769 53	b 171 47	c \$1,990 08	20,276 51
Totals...	\$32,467 72	\$187,378 31	\$133,308 95	\$7,348 42	\$14,685 28	\$34,685 28	\$1,990 08	\$411,864 04

\* See Auditor General's Report for 1875, p. 270.

a Under Sec. 124, Act 169, 1869.

b Paid at D., D. and B. Asylum.

c Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.

**Table No. 313.—Amounts Charged and Credited in Account with Washtenaw**

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1841 to 1874*	\$192,810 49	\$585,055 00	\$23,023 97	\$6,871 46	\$32,695 05	\$1,472 26	-----	\$841,928 23
1875*-----	4,502 76	45,171 72	2,262 00	{ a 2 00 662 70 }	1,697 01	b 31 72	-----	54,329 91
1876-----	811 70	26,061 63	1,984 45	121 39	891 87	-----	c \$212 45	30,063 49
Totals...	\$198,124 95	\$656,288 35	\$27,270 42	\$7,657 55	\$35,283 93	\$1,503 98	\$212 45	\$926,341 63

\* See Auditor General's Report for 1875, p. 270.

a Under Sec. 124, Act 169, 1869.

County since 1842.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$82,352 15	\$78,535 95	\$235,763 47	\$18,703 10	\$616 11	\$415,970 78	\$23,328 91	\$82,352 15
-----	18,000 00	$\left\{ \begin{array}{l} c \quad 82 \ 90 \\ d \quad 815 \ 57 \\ \quad 6,204 \ 39 \end{array} \right\}$	398 32	-----	25,501 18	4,138 81	
-----	10,000 00	$\left\{ \begin{array}{l} c \quad 62 \ 97 \\ d \quad 732 \ 26 \\ f \quad 1,180 \ 13 \\ \quad 6,516 \ 23 \end{array} \right\}$	$\left\{ \begin{array}{l} g \ 32 \ 97 \\ \quad 378 \ 43 \end{array} \right\}$	-----	18,852 99	1,423 52	
\$82,352 15	\$106,535 95	\$251,307 92	\$19,512 82	\$616 11	\$460,324 95	\$33,891 24	\$82,352 15

d Taxes, etc., on Part-Paid Lands, collected at Land Office.

e State Bids.

f Returns of Taxes of 1874 from township of Pine Grove.

g Interest on amount referred to in Note "f".

County since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$236 04	\$564,424 17	\$54,535 83	\$18,920 61	\$6,934 37	\$644,851 02	\$197,313 25	\$236 04
-----	48,823 72	3,272 12	1,423 37	-----	53,516 21	811 70	
-----	25,500 00	3,934 49	750 01	-----	30,184 50	-----	101 01
\$236 04	\$638,747 89	\$61,542 44	\$21,092 99	\$6,934 37	\$723,553 73	\$198,124 95	\$337 05

b Paid at D., D. and B. Asylum.

c State Bids.



Table No. 314.—Amounts Charged and Credited in Account with Wayne

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by St. Treas.	Miscel- laneous Debits.	Total Debits.
1841 to 1874*	\$208,424 14	\$1,261,234 34	\$222,845 44	\$34,179 89	\$64,448 14	\$1,604 44	-----	\$1,902,536 39
1875 *	9,220 92	129,092 07	10,565 59	{ a 1,679 29 b 54 28 1,480 24 }	{ c 1 59 4,907 70 }	d 55 15	-----	156,926 74
1876.....	9,200 90	74,461 79	12,244 85	1,065 89	2,473 58	d 90 51	\$3,496 64	106,157 25
Totals...	\$226,845 96	\$1,564,879 40	\$255,655 87	\$38,429 00	\$72,735 01	\$1,739 11	\$5,496 64	\$2,165,950 58

\* See Auditor General's Report for 1875, p. 272.

a Under Sec. 124, Act 109, 1870.

b Error in credit of Delinquent Taxes.

c Interest on error referred to in Note "b".

Table No. 315.—Amounts Charged and Credited in account with Wexford

YEARS CLOSING JUNE 30.	AMOUNTS CHARGED TO COUNTY.							
	Debit Bal- ance Bro't Forward.	State Tax.	Collected by Co. Treas.	Taxes, etc., Charged Back.	Interest Charged in Account.	Cash Paid Co. by State Treasurer.	Miscel- laneous Debits.	Total Debits.
1800 to 1874*	\$193 41	\$2,200 72	\$9,248 87	\$6,852 97	\$1,759 50	\$31,903 43	-----	\$51,056 90
1875 *	-----	774 37	35,264 24	{ a 81 75 239 67 }	381 31	6,425 09	-----	43,166 43
1876.....	-----	446 77	1,833 13	47 21	513 99	7,413 90	e \$2,911 90	13,186 90
Totals....	\$193 41	\$3,421 86	\$45,364 24	\$7,221 60	\$2,654 80	\$45,642 42	\$2,911 90	\$107,410 23

\* See Auditor General's Report for 1875, p. 272.

a Under Sec. 124, Act 109, 1870.

County since 1841.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$2,461 26	\$1,204,188 69	\$352,874 95	\$37,898 10	\$219 89	\$1,687,642 89	\$217,654 96	\$2,461 26
-----	128,477 74	<i>a</i> 2 46 <i>e</i> 341 23 15,199 61	3,065 71	-----	147,616 75	9,309 99	
-----	77,032 81	<i>e</i> 337 49 15,827 24	2,550 39	-----	98,747 93	10,439 82	
\$2,461 26	\$1,409,699 24	\$384,512 98	\$44,114 20	\$219 89	\$1,931,007 57	\$237,404 27	\$2,461 26

*d* Paid at D., D. and B. Asylum.*e* Twice charged: under Sec. 124; also, under Secs. 108-9, Tax Law.*f* State Bids.

County since the Organization thereof.

AMOUNTS CREDITED TO COUNTY.						ACCOUNT JUNE 30. BALANCE.	
Credit Balance Bro't Forward.	Cash Paid to State Treas.	Delinquent Taxes.	Interest Credited in Account.	Miscellane- ous Credits.	Total Credits.	County Debit.	County Credit.
\$41,236 13	-----	\$71,871 32	\$5,843 03	-----	\$119,000 48	\$193 41	\$68,136 99
26,850 80	-----	<i>b</i> 814 26 23,638 91	2,854 84	-----	54,158 87	-----	10,992 44
10,992 44	-----	<i>b</i> 430 35 8,676 36	1,125 41	-----	21,230 56	-----	8,043 66
\$79,129 43	-----	\$105,437 20	\$9,823 26	-----	\$194,389 91	\$193 41	\$87,173 09

*b* Taxes, etc., on Part-Paid Lands, collected at Land Office.*c* State Bids.

**Table No. 316.—Summary of Statements of Sale of State Tax Lands at the Annual Sale in October of each Year, from 1846 to 1876, inclusive; the Amount Unsold on Taxes Offered and Five Year Lids; the Total Unsold State Tax Lands at Close of each Year; and the Annual Increase or Decrease.**

Offered in October.	See And Gen. Report, Page	Amount Offered.	Am't Bid above Minimum.	Total Unsold, Sold, Redeemed or Discharged, and Withheld.	Amount Withheld.	Amount Redeemed or Discharged.	Amount Sold.	Amount Unsold.	Taxes Offered: Last, and Five Year Am't Unsold.	Total Unsold.	Increase.	Decrease.
1845	19	\$30,633 81	\$363 29	\$31,001 10	\$1,066 56	---	\$9,233 90	\$11,351 64	---	\$11,351 64	---	---
1846	29	95,953 81	---	95,953 81	---	---	---	95,953 81	---	95,953 81	\$84,014 17	\$19,947 46
1847	32	82,868 35	---	82,868 35	---	---	---	82,868 35	---	82,868 35	---	17,940 11
1848	44-5	65,598 24	---	65,598 24	---	---	---	65,598 24	---	65,598 24	---	46,615 15
1849	38-9	19,860 19	76 48	19,936 67	---	---	4,437 18	15,003 49	86,979 61	102,982 10	32,304 01	---
1850	38-6	44,918 86	257 84	52,079 73	---	---	7,687 25	39,218 55	---	39,218 55	---	24,694 46
1851	20-1	20,450 35	68 13	20,518 48	---	---	7,468 14	13,050 34	1,323 96	13,050 34	---	24,694 46
1852	20-6	25,535 29	234 77	25,769 79	---	---	8,136 08	17,633 71	---	17,633 71	---	---
1853	20	25,102 25	303 40	25,405 65	---	---	8,945 53	16,459 12	---	16,459 12	---	---
1854	13	15,734 37	331 01	16,065 38	---	---	3,961 57	12,103 81	---	12,103 81	---	---
1855	11	12,057 37	33 96	12,091 33	---	---	2,615 19	9,476 14	---	9,476 14	---	---
1856	11	23,690 56	1 11	23,691 67	---	---	7,740 83	15,950 84	---	15,950 84	---	---
1857	13	61,352 22	82 83	61,435 05	---	---	10,919 57	50,515 48	---	50,515 48	---	---
1858	13	65,003 17	815 08	65,818 25	---	---	7,300 31	58,517 94	---	58,517 94	---	---
1859	12	63,491 43	53 69	63,545 11	---	---	6,303 86	57,241 25	---	57,241 25	---	---
1860	13	91,876 50	40 45	91,916 95	---	---	10,036 18	81,880 77	---	81,880 77	---	---
1861	21	125,278 47	112 46	125,390 93	---	---	15,731 46	109,659 47	---	109,659 47	---	---
1862	19	130,518 50	113 73	130,632 23	---	---	6,649 03	123,983 20	---	123,983 20	---	---
1863	26	105,988 87	56 28	106,045 15	---	---	11,369 88	94,675 27	---	94,675 27	---	---
1864	26	151,352 70	47 74	151,400 44	---	---	13,307 57	138,092 87	---	138,092 87	---	---
1865	23	192,925 59	53 74	192,979 33	---	---	18,486 98	174,492 35	---	174,492 35	---	---
1866	34	294,753 69	135 40	294,889 09	---	---	23,865 63	271,023 46	---	271,023 46	---	---
1867	43	325,935 05	6 00	325,941 05	---	---	15,683 89	310,257 16	---	310,257 16	---	---
1868	34	335,923 05	93 18	336,016 23	---	---	30,675 73	305,340 50	---	305,340 50	---	---
1869	40-7	537,601 47	40 29	537,641 76	---	---	59,670 78	477,970 98	---	477,970 98	---	---
1870	49-55	634,466 37	23 50	634,489 87	---	---	78,146 96	556,342 91	---	556,342 91	---	---
1871	232-7	702,739 30	---	702,739 30	---	---	10,987 33	691,751 97	---	691,751 97	---	---
1872	54-5	891,689 20	---	891,689 20	---	---	146,670 11	745,019 09	---	745,019 09	---	---
1873	300-1/2	1,910,848 03	---	1,910,848 03	---	---	29,000 21	1,881,847 82	---	1,881,847 82	---	---
1874	100-10	1,525,162 77	---	1,525,162 77	---	---	29,000 21	1,496,162 56	---	1,496,162 56	---	---
1875	67	---	---	---	---	---	---	---	---	---	---	---
1876	---	---	---	---	---	---	---	---	---	---	---	---
Footings	---	\$3,124,710 86	\$4,424 73	\$3,129,135 59	\$61,733 61	\$330,969 38	\$393,699 96	\$7,342,733 63	\$104,944 93	\$7,447,678 56	\$1,063,037 08	\$190,311 09

<sup>1</sup> From 1846 to 1876, see Report for corresponding fiscal year; for each subsequent year, see Report for the succeeding year. <sup>2</sup> Under Sec. 6, Act 204, 1840, from 1849 to 1862. <sup>3</sup> Under Sec. 124, Act 169, 1862, from 1869 to 1874. <sup>4</sup> Includes Taxes withheld under Sec. 3, Act 46, 1845 (Sec. 101, Revised Statutes of 1846), and interest. The amount offered not being reported, the amount unsold is placed in column of Amount Offered to make the Table balance. <sup>5</sup> Does not include Taxes mentioned in last note, as they were advertised and sold under Secs. 3 and 4, Act 254, 1849—hence the great reduction in State Tax Lands. <sup>6</sup> Includes Bids to State under Sec. 4, Act 254, 1849—hence the great increase of State Tax Lands over 1849. <sup>7</sup> Reprinted in this Report—1871, as Table No. 317, p. 263; 1872, as Table No. 318, p. 264; 1873, as Table No. 319, p. 265; 1874, as Table No. 320, p. 266; 1875, as Table No. 321, p. 267; 1876, as Table No. 322, p. 268.

Table No. 317.—Sale of State Tax Lands at the Annual Sale, October 3, 1871.

COUNTIES.	Amount Offered.	Amount Bid above Minimum.	Amount Sold.	Amount Unsold.	Redeemed or Discharged.	Withheld.
Alcona.....	\$2,962 03		\$472 01	\$2,418 56	\$71 48	
Allegan.....	7,871 41	\$15 98	593 28	6,665 35	597 94	\$30 84
Alpena.....	7,816 49		292 78	7,278 16	175 65	73 00
Antrim.....	1,017 16		157 75	735 79		123 62
Barry.....	1,343 48		92 22	1,143 13	108 13	
Bay.....	27,325 64		2,639 00	22,731 98	1,396 22	568 44
Benzie.....	1,298 01	01	92 69	1,076 77	118 66	
Berrien.....	5,647 95		360 74	5,108 23	145 66	33 32
Branch.....	323 25			323 25		
Calhoun.....	860 44			495 07		
Cass.....	719 80			559 70	160 10	
Charlevoix [No Returns].						
Cheboygan.....	1,609 91		175 55	1,311 91	108 60	13 95
Chippewa.....	1,456 34		26 42	1,429 92		
<sup>1</sup> Clare.....						
Clinton.....	4,043 64		46 07	3,997 57		
<sup>2</sup> Crawford.....						
Delta.....	542 51		50 96	491 55		
Eaton.....	2,173 97			2,173 97		
Emmet [None].						
Genesee.....	737 79		3 55	734 24		
<sup>3</sup> Gladwin.....						
Grand Traverse.....	1,910 08		317 19	1,401 91	190 93	
Gratiot.....	1,980 01		430 92	1,537 00	12 09	
Hillsdale.....	398 70			398 70		
Houghton.....	31,186 78			31,186 78		
Huron.....	8,381 51		478 46	7,792 98		125 07
Ingham.....	1,431 67		264 91	1,166 76		
Ionia.....	526 66		150 60	376 06		
Iosco.....	10,548 06		384 98	10,092 20	70 97	9 91
Isabella.....	7,104 09		106 81	6,997 28		
Jackson.....	1,755 14			1,755 14		
Kalamazoo.....	1,400 35		26 61	1,311 00	62 74	
<sup>4</sup> Kalkaska.....						
Kent.....	1,913 89		118 18	1,755 80	40 41	
Keweenaw.....	12,160 78		480 63	11,465 54		214 71
<sup>5</sup> Lake.....						
Lapeer.....	1,336 49		343 32	952 97	35 20	
Leelanaw.....	835 49		6 13	829 86		
Lenawee.....	8,737 15		6 12	8,731 03		
Livingston.....	990 48			990 48		
Mackinac.....	1,418 84			1,418 84		
Macomb [None].						
Manistee.....	1,992 23		520 43	1,375 24	86 51	
Manitou.....	1,905 39			1,905 39		
Marquette.....	16,123 93		4,249 39	11,600 21	250 51	23 82
Mason.....	1,275 59		149 60	1,059 33	66 66	
Mecosta.....	11,466 71		1,890 85	9,947 29	55 64	72 93
Monominee.....	1,861 35		1,275 28	569 59		16 48
Midland.....	29,887 61		3,119 31	26,115 65	600 08	52 57
<sup>6</sup> Missaukee.....						
Monroe.....	38,642 11		440 45	38,031 96		169 70
Montcalm.....	3,834 11		708 93	2,863 88	254 82	6 48
<sup>7</sup> Montmorency.....						
Muskegon.....	7,915 97	01	925 23	6,470 32	275 01	245 43
Newaygo.....	11,238 89		392 69	10,588 22	223 95	34 03
Oakland.....	487 30		215 74	271 65		
Oceana.....	10,233 93		608 08	8,767 56	892 89	15 40
<sup>8</sup> Ogemaw.....						
Ontonagon.....	40,456 99		424 43	40,000 78		31 78
Oscoda.....	4,402 90		1,942 12	1,976 30	252 07	232 41
<sup>9</sup> Oscoda.....						
<sup>10</sup> Otsego.....						
Ottawa.....	16,504 31		664 99	15,441 26		396 06
<sup>11</sup> Presque Isle.....						
<sup>12</sup> Roscommon.....						
Saginaw.....	75,787 59		2,509 62	69,516 75	3,744 61	16 61
Sanilac.....	25,066 39		1,188 77	23,643 64	13 82	205 16
<sup>13</sup> Schoolcraft.....						
Shiawassee.....	14,727 20		475 12	14,234 88	17 20	
St. Clair.....	5,925 66	98	517 61	5,228 44		80 59
St. Joseph.....	523 00		154 89	257 95	110 16	
Tuscola.....	33,035 37		898 94	31,299 48	836 82	17 18
Van Buren.....	3,980 20		478 69	3,475 29		31 22
Washtenaw.....	375 70	1 07	26 53	344 46		5 79
Wayne.....	15,198 65	5 25	1,028 48	13,479 05	653 73	42 64
Wexford.....	8,154 36		96 54	3,067 82		
	\$557,501 47	\$23 30	\$32,670 78	\$490,344 87	\$11,619 04	\$2,890 08

<sup>1</sup> East half sold with Midland,—west half, with Mecosta. <sup>2</sup> Attached to Kalkaska. <sup>3</sup> Attached to Midland. <sup>4</sup> Sold with Antrim. <sup>5</sup> East half sold with Osceola,—west half, with Mason. <sup>6</sup> Sold with Wexford. <sup>7</sup> Attached to Alpena. <sup>8</sup> Is part of Iosco. <sup>9</sup> Attached to Alcona. <sup>10</sup> Attached to Antrim. <sup>11</sup> Sold with Alpena. <sup>12</sup> Attached to Midland. <sup>13</sup> Sold with Marquette.

Table No. 318.—Sale of State Tax Lands at the Annual Sale, October 7, 1872.

COUNTIES.	Am't Offered.	Amount Bid above Minimum.	Am't Sold.	Am't Unsold.	Redeemed or Discharged.	Withheld.
Alcona.....	\$2,554 73		\$341 78	\$1,371 71		\$341 24
Allegan.....	10,226 97		621 38	9,103 83	\$428 22	71 54
Alpena.....	10,086 12		796 61	9,055 45	193 04	51 03
Antrim.....	500 71			364 20		136 51
Barry.....	1,915 00		138 92	1,740 87	35 21	
Bay.....	46,233 68		1,857 46	37,421 54	2,694 00	4,262 68
Benzie.....	2,235 08		35 17	2,199 91		
Berrien.....	6,178 50		245 35	5,869 17	28 29	35 78
Branch.....	1,414 50			1,414 50		
Calhoun.....	93 54	\$0 50	25 53	68 34	5 17	
Cass.....	1,803 20		169 64	1,584 66	48 99	
Charlevoix.....	[Returns of sales not received].					
Cheboygan.....	2,316 07		211 21	2,104 86		
Chippewa.....	1,664 33		105 72	1,505 60		53 01
Clare.....	12,340 89		32 87	12,304 94		3 08
Clinton.....	4,762 28		171 54	4,584 11		6 63
Delta.....	3,485 67			3,461 43		24 24
Eaton.....	2,069 12			2,069 12		
Emmet.....	95 94			95 94		
Genesee.....	1,570 99		48 51	1,522 48		
Grand Traverse.....	1,616 90		123 56	1,425 54	67 80	
Gratiot.....	1,689 92		307 04	1,288 90	73 98	
Hillsdale.....	806 13		3 64	802 49		
Houghton.....	24,822 76		267 54	24,555 22		
Huron.....	11,187 68		237 48	10,978 90	318 44	52 86
Ingham.....	2,304 98		16 54	2,288 44		
Ionia.....	589 82		62 31	537 51		
Iosco.....	13,721 66		490 98	13,055 26	52 09	114 33
Isabella.....	12,690 67		36 26	12,597 17		57 24
Jackson.....	2,732 00		149 08	2,430 27		173 65
Kalamazoo.....	1,628 84		209 30	1,394 78	24 76	
Kalkaska.....	533 70		44 59	485 05	9 06	
Kent.....	2,742 46		106 93	2,440 36	184 54	10 63
Keweenaw.....	11,939 51		95 60	11,749 80	94 11	
Lake.....	863 38		172 58	680 78		
Lapeer.....	2,108 18		606 49	1,410 51	83 77	5 41
Leelanaw.....	1,828 82		57 26	1,759 23		12 33
Leonia.....	10,006 62		423 89	9,564 29		18 44
Livingston.....	73 10			73 10		
Mackinac.....	2,357 63		18 72	2,339 91		
Macomb.....	[No list].					
Manistee.....	2,912 54		75 32	2,837 22		
Manitou.....	1,797 87			1,797 87		
Marquette.....	8,235 13		196 09	7,986 13	52 92	
Mason.....	1,261 71		45 88	1,152 04	15 84	47 96
Mecosta.....	7,065 20		512 91	6,211 17	221 30	119 82
Menominee.....	1,588 67		280 52	828 36		479 79
Midland.....	30,932 21		935 49	29,499 54	312 55	184 63
Missaukee.....	2,824 34		510 34	2,270 08		43 97
Monroe.....	41,413 76		176 80	41,113 32	123 64	
Montcalm.....	3,667 65		436 13	3,110 47	88 76	32 29
Muskegon.....	11,212 92		603 60	10,609 32		
Newaygo.....	15,665 77		613 16	14,676 14	259 82	116 65
Oakland.....	471 93		131 45	340 63		
Oceana.....	12,153 33		1,447 42	10,662 99	11 37	33 55
Ontonagon.....	47,327 53		363 77	46,785 08	80 88	58 80
Osceola.....	2,709 99		90 72	2,568 70		60 57
Ottawa.....	17,731 16		118 91	17,377 19	239 06	
Presque Isle.....	1,515 21		400 10	460 51		654 60
Saginaw.....	86,079 13		2,193 33	81,277 04	2,338 79	269 97
Sanilac.....	29,797 71		1,032 53	28,478 10		287 06
Schoolcraft.....	[None offered.	Notice not	printed: omission of pub-		lisher].	
Shiawassee.....	14,596 50		332 12	18,264 38		
St. Clair.....	7,349 55		491 37	6,946 57	11 61	
St. Joseph.....	536 62		98 97	425 62	12 03	
Tuscola.....	41,412 78		718 02	40,472 22	37 93	183 61
Van Buren.....	5,244 58		213 40	5,064 91		27 87
Washtenaw.....	848 82		15 18	785 52		47 62
Wayne.....	13,463 70		333 89	12,672 86	224 79	183 14
Wexford.....	2,794 23		254 57	2,539 71		
Totals.....	\$634,406 37	\$0 50	\$21,443 47	\$606,390 72	\$8,383 76	\$8,249 92

Table No. 319.—Sale of State Tax Lands at the Annual Sale, October 6, 1873.

COUNTIES.	Amount Offered.	Amount Bid above Minimum.	Amount Sold.	Amount Unsold.	Amount Redeemed or Discharged.	Amount Withheld.
Alcona.....	\$2,202 27	.....	\$216 03	\$1,986 24	.....	.....
Allegan.....	12,844 23	.....	981 14	11,865 83	\$333 88	\$163 88
Alpena.....	18,110 73	.....	683 80	16,950 57	484 03	12 33
Antrim.....	615 40	.....	.....	698 30	17 10	.....
Barry.....	1,741 16	.....	383 91	1,357 25	.....	.....
Bay.....	51,618 08	.....	2,082 89	48,831 96	639 60	64 08
Benzie.....	8,106 49	.....	73 36	2,973 14	59 99	.....
Berrien.....	7,722 80	.....	203 46	7,407 70	.....	111 64
Branch.....	1,836 58	.....	52 82	1,767 24	.....	15 52
Calhoun.....	193 71	.....	76 63	117 08	.....	.....
Cass.....	2,893 40	.....	4 57	2,743 54	.....	145 29
Charlevoix.....	523 66	.....	5 47	410 23	107 76	.....
Cheboygan.....	2,309 14	.....	167 54	2,141 60	.....	.....
Chippewa.....	1,963 03	.....	133 00	1,830 03	.....	.....
Clare.....	7,686 96	.....	151 58	7,496 48	.....	47 90
Clinton.....	3,709 85	.....	339 63	3,305 69	.....	14 53
Delta.....	4,470 17	.....	.....	4,431 73	.....	38 44
Eaton.....	1,973 31	.....	17 79	1,955 52	.....	.....
Emmet.....	61 06	.....	5 24	.....	.....	55 82
Genesee.....	2,003 55	.....	119 12	1,925 35	59 08	.....
Grand Traverse.....	1,566 74	.....	93 29	1,472 45	.....	.....
Gratiot.....	1,718 52	.....	125 13	1,588 39	.....	.....
Hillsdale.....	762 94	.....	.....	762 94	.....	.....
Houghton.....	20,879 23	.....	881 75	19,949 85	.....	47 63
Huron.....	11,769 17	.....	184 27	11,574 90	.....	.....
Ingham.....	3,425 06	.....	13 92	3,411 14	.....	.....
Ionia.....	603 79	.....	76 15	527 64	.....	.....
Iosco.....	19,271 14	.....	313 85	18,690 85	215 87	50 57
Isabella.....	12,093 41	.....	15 39	12,078 02	.....	.....
Jackson.....	3,612 57	.....	136 69	2,848 07	214 27	413 54
Kalamazoo.....	2,934 27	.....	81 81	2,823 98	.....	28 48
Kalkaska.....	572 26	.....	.....	503 01	.....	69 25
Kent.....	4,583 60	.....	171 20	3,394 78	.....	1,017 62
Keweenaw.....	14,419 05	.....	239 58	14,008 07	132 39	39 01
Lake.....	937 83	.....	36 16	901 67	.....	.....
Lapeer.....	2,383 17	.....	100 25	2,283 92	.....	.....
Leelanaw.....	1,743 80	.....	202 94	1,540 86	.....	124 74
Lenawee.....	9,690 08	.....	.....	9,565 34	.....	4 68
Livingston.....	63 36	.....	7 53	51 27	.....	.....
Mackinac.....	1,670 74	.....	5 78	1,664 96	.....	.....
Macomb (No list).	.....	.....	.....	.....	.....	.....
Manistee.....	2,877 64	.....	216 54	2,661 10	.....	.....
Manitou.....	1,914 01	.....	.....	1,914 01	.....	.....
Marquette.....	13,039 22	.....	343 70	12,690 52	.....	.....
Mason.....	969 12	.....	81 79	837 33	.....	.....
Necosta.....	9,853 31	.....	189 70	9,140 56	147 32	375 73
Nenominee.....	1,075 14	.....	217 04	828 54	.....	29 56
Midland.....	40,785 97	.....	1,495 85	38,587 56	608 08	94 78
Missaukee.....	4,331 42	.....	100 65	4,201 95	.....	28 92
Monroe.....	42,548 22	.....	228 65	41,853 74	353 01	114 83
Montcalm.....	4,082 63	.....	20 32	3,940 65	121 66	.....
Muskegon.....	12,399 23	.....	288 18	11,884 33	16 63	210 09
Newaygo.....	15,194 46	.....	152 81	14,891 29	123 72	26 64
Oakland.....	799 25	.....	77 82	643 63	51 97	26 83
Occana.....	12,784 84	.....	204 09	12,541 62	39 13	.....
Ontonagon.....	46,596 45	.....	248 44	46,316 37	.....	31 64
Osceola.....	4,015 74	.....	307 21	3,699 47	9 06	.....
Ottawa.....	21,744 34	.....	208 69	21,157 64	355 37	22 64
Presque Isle.....	2,212 95	.....	84 96	1,714 50	.....	413 49
Saginaw.....	93,180 25	.....	2,470 87	87,938 70	2,519 52	251 16
Sanilac.....	31,432 43	.....	390 03	30,866 41	.....	185 99
Schoolcraft.....	1,164 97	.....	.....	1,164 97	.....	.....
Shiawassee.....	24,636 01	.....	411 47	24,274 54	.....	.....
St. Clair.....	9,180 27	.....	673 04	8,325 81	187 42	.....
St. Joseph.....	845 17	.....	23 19	795 43	20 55	.....
Tuscola.....	42,835 82	.....	575 25	42,082 81	167 76	.....
Van Buren.....	6,295 59	.....	372 69	5,862 58	.....	60 32
Washtenaw.....	1,065 89	.....	31 69	1,044 74	.....	19 45
Wayne.....	9,534 14	.....	223 47	9,139 58	173 09	.....
Wexford.....	3,032 52	.....	142 15	2,890 37	.....	.....
Totals.....	\$702,793 30	.....	\$18,146 20	\$673,127 89	\$7,103 76	\$4,365 89

Table No. 330.—Sale of State Tax Lands at the Annual Sale, October 5, 1874.

COUNTIES.	Amount Offered.	Amount Bid above Minimum.	Amount Sold.	Amount Unsold.	Amount Redeemed or Discharged.	Amount Withheld.
Alcona.....	\$6,806 82	-----	\$241 29	\$6,487 18	-----	\$78 85
Allegan.....	18,187 52	-----	2,372 97	15,612 44	\$176 82	25 29
Alpena.....	25,223 95	\$18 48	1,908 79	22,691 72	368 11	272 79
Antrim.....	1,540 07	-----	-----	1,557 72	-----	22 96
Barry.....	2,370 82	-----	232 72	2,072 70	65 40	-----
Bay.....	61,984 54	-----	607 18	58,630 38	2,629 77	57 21
Benzie.....	2,088 66	-----	71 23	2,017 43	-----	-----
Berrien.....	10,200 21	-----	289 90	9,791 71	110 40	8 11
Branch.....	1,938 26	-----	-----	1,866 91	71 35	-----
Calhoun.....	431 78	-----	47 69	314 07	70 02	-----
Cass.....	3,765 02	-----	119 82	3,645 20	-----	-----
Charlevoix.....	393 37	-----	24 84	368 53	-----	-----
Cheboygan.....	3,434 29	-----	280 71	3,153 58	-----	-----
Chippewa.....	1,625 21	-----	17 58	1,607 63	-----	-----
Clare.....	7,841 00	-----	177 44	7,660 73	-----	12 83
Clinton.....	3,573 47	-----	266 34	3,254 40	-----	56 73
Crawford (Attached to Kalkaska).	-----	-----	-----	-----	-----	-----
Delta.....	6,152 99	-----	-----	6,131 17	-----	21 82
Eaton.....	1,692 61	-----	-----	1,692 61	-----	-----
Emmet.....	607 15	-----	61 32	9 24	536 59	-----
Genesee.....	2,068 99	-----	74 65	1,978 38	15 96	-----
Gladwin (Attached to Midland).	-----	-----	-----	-----	-----	-----
Grand Traverse.....	1,981 77	-----	245 53	1,592 88	123 47	19 89
Gratiot.....	2,192 80	-----	113 53	1,906 75	156 06	16 46
Hilledale.....	384 72	-----	-----	377 15	-----	7 57
Houghton.....	23,600 31	-----	932 78	22,631 79	67 49	8 25
Huron.....	19,373 92	-----	120 03	18,394 62	945 07	14 20
Ingham.....	4,111 31	-----	-----	4,111 31	-----	-----
Ionia.....	696 39	-----	18 84	664 58	12 97	-----
Iosco.....	25,352 41	-----	499 44	24,831 40	15 06	6 51
Isabella.....	18,879 78	-----	732 99	18,123 08	-----	23 71
Jackson.....	5,390 82	-----	139 06	5,020 53	92 92	128 31
Kalamazoo.....	2,687 19	-----	-----	2,664 87	22 32	-----
Kalkaska.....	1,150 82	-----	29 88	1,120 94	-----	-----
Kent.....	8,797 73	-----	1,196 23	6,396 86	820 94	394 70
Keweenaw.....	19,171 20	-----	221 99	18,931 43	-----	17 82
Lake.....	4,334 06	-----	-----	4,334 05	-----	-----
Lapeer.....	3,485 11	-----	147 92	3,265 02	41 84	30 33
Leelanaw.....	1,813 90	-----	83 96	1,689 84	30 73	9 37
Lenawee.....	5,103 55	-----	168 49	4,935 06	-----	-----
Livingston.....	94 00	-----	-----	94 00	-----	-----
Mackinac.....	2,954 98	-----	13 14	2,941 84	-----	-----
Macomb (No list).	-----	-----	-----	-----	-----	-----
Manistee.....	9,336 74	169 33	1,339 82	7,524 62	600 06	42 07
Manitou.....	3,075 81	-----	40 99	3,034 82	-----	-----
Marquette.....	14,138 92	-----	78 29	14,060 63	-----	-----
Mason.....	2,890 00	-----	120 61	2,670 16	57 13	42 10
Mcosta.....	13,901 91	-----	260 99	13,002 40	529 32	9 20
Menominee.....	1,496 31	-----	651 66	876 99	11 21	56 45
Midland.....	53,457 49	-----	2,462 38	49,731 49	1,159 81	103 81
Missaukee.....	4,578 10	-----	71 87	4,477 83	-----	26 40
Monroe.....	17,885 87	-----	635 84	17,191 94	56 89	2 20
Montcalm.....	7,188 51	-----	320 60	6,002 26	847 94	17 71
Montmorency (Attach. to Alpena)	-----	-----	-----	-----	-----	-----
Muskegon.....	17,069 76	-----	1,085 21	15,432 73	491 16	110 66
Nowaygo.....	16,825 22	-----	532 28	16,106 46	186 48	-----
Oakland.....	1,767 63	-----	125 32	1,626 26	16 06	-----
Oceana.....	15,753 22	-----	644 90	15,062 51	45 81	-----
Ogemaw (Is part of Iosco).	-----	-----	-----	-----	-----	-----
Ontonagon.....	43,767 16	-----	401 06	43,368 10	-----	-----
Oscoda.....	8,569 66	-----	203 13	8,262 75	71 92	21 86
Oscoda (Attached to Alcona).	-----	-----	-----	-----	-----	-----
Otsego (Attached to Antrim).	-----	-----	-----	-----	-----	-----
Ottawa.....	29,878 66	-----	1,004 94	27,071 03	1,767 10	35 59
Presque Isle.....	4,646 30	-----	7 57	4,638 73	-----	-----
Roscommon (Attach. to Midland).	-----	-----	-----	-----	-----	-----
Saginaw.....	100,186 91	56	2,194 37	95,219 48	2,643 37	131 25
Sanilac.....	37,367 09	-----	337 35	36,851 02	165 50	13 23
Schoolcraft.....	772 80	-----	4 61	768 11	-----	-----
Shiawassee.....	20,472 56	-----	577 42	19,849 87	-----	45 27
St. Clair.....	8,643 35	-----	102 06	8,488 23	21 81	31 26
St. Joseph.....	1,487 20	-----	67 96	1,413 04	-----	6 21
Tuscola.....	47,835 43	-----	539 58	47,298 67	-----	57 17
Van Buren.....	6,611 57	-----	191 07	6,188 53	233 97	-----
Washtenaw.....	1,439 36	-----	136 88	1,105 46	115 77	81 25
Wayne.....	13,753 67	-----	443 19	13,199 70	110 78	-----
Wexford.....	6,178 33	-----	252 10	-----	5,910 87	15 36
Totals.....	\$924,539 75	\$188 35	\$26,301 48	\$775,080 61	\$21,315 77	\$2,080 24

Table No. 321.—Sale of State Tax Lands at the Annual Sale, October 4, 1875.

COUNTIES.	Amount Offered.	Amount Bid above Minimum.	Amount Sold.	Amount Unsold.	Amount Redeemed or Discharged.	Amount Withheld.
Alcona.....	\$12,781 13	-----	\$242 89	\$10,293 84	-----	\$2,244 90
Allegan.....	22,839 53	-----	824 72	21,680 80	\$425 01	-----
Alpena.....	38,203 28	-----	689 81	36,323 88	702 07	487 52
Antrim.....	2,664 10	-----	80 25	2,544 93	38 92	-----
Baraga.....	-----	-----	-----	-----	-----	-----
Barry.....	2,837 01	-----	254 17	2,566 15	16 69	-----
Bay.....	74,681 51	-----	1,932 62	71,482 53	1,065 62	150 64
Benzie.....	4,048 70	-----	161 25	3,781 26	106 19	-----
Berrien.....	15,631 93	-----	1,170 34	14,229 71	231 88	-----
Branch.....	2,282 39	-----	10 77	2,271 62	-----	-----
Calhoun.....	661 47	-----	47 75	600 65	-----	3 07
Cass.....	4,183 63	-----	13 12	4,170 51	-----	-----
Charlevoix.....	710 38	-----	62 91	631 85	-----	15 62
Cheboygan.....	3,847 07	-----	64 06	3,775 13	-----	7 88
Chippewa.....	4,678 65	-----	137 64	4,343 55	-----	197 40
Clare.....	11,731 48	-----	102 88	11,899 24	216 09	13 77
Clinton.....	3,806 67	-----	27 60	3,779 07	-----	-----
Crawford [At. to Kalkas ka].	9,558 71	-----	13 23	9,545 48	-----	-----
Delta.....	1,896 69	-----	4 42	1,872 28	19 99	-----
Eaton.....	163 83	-----	7 68	166 15	-----	-----
Emmet.....	3,128 82	-----	481 26	2,586 09	99 24	10 23
Genesee.....	-----	-----	-----	-----	-----	-----
Gladwin.....	2,738 98	-----	165 20	2,496 46	52 25	25 07
Grand Traverse.....	3,915 38	-----	284 94	3,511 75	130 77	37 90
Gratiot.....	494 50	\$0 03	22 49	473 04	-----	-----
Hillsdale.....	37,004 87	-----	562 06	35,682 88	671 82	88 11
Houghton.....	33,885 73	-----	138 90	33,746 83	-----	-----
Huron.....	5,291 48	-----	44 10	5,210 22	-----	37 16
Ingham.....	1,026 87	-----	395 80	631 07	-----	-----
Ionia.....	44,587 33	-----	848 52	43,177 59	515 78	45 44
Iscoco.....	26,129 45	-----	604 92	25,199 88	324 75	-----
Isabella.....	-----	-----	-----	-----	-----	-----
Isle Royal.....	8,758 00	-----	1,758 65	6,717 97	266 24	10 14
Jackson.....	4,610 97	-----	108 67	4,498 02	14 28	-----
Kalamazoo.....	2,266 57	-----	379 35	1,887 22	-----	-----
Kalkaska.....	14,953 97	-----	1,003 06	12,782 24	1,107 34	61 33
Kent.....	32,161 15	-----	200 46	31,955 55	-----	5 14
Keweenaw.....	8,124 35	-----	138 60	7,943 08	42 67	-----
Lake.....	4,473 39	-----	200 14	4,248 30	24 95	-----
Lapeer.....	2,691 12	-----	23 73	2,528 69	138 70	-----
Leelanaw.....	6,341 99	-----	158 00	6,124 95	9 00	50 04
Lenawee.....	226 83	-----	-----	226 83	-----	-----
Livingston.....	3,531 83	-----	3 33	3,528 50	-----	-----
Mackinac.....	-----	-----	-----	-----	-----	-----
Macomb.....	14,064 62	38 19	1,104 18	12,431 21	309 69	267 73
Manistee.....	5,036 45	-----	-----	5,030 18	-----	6 30
Manitou.....	30,237 51	-----	751 67	26,081 44	3,406 40	-----
Marquette.....	6,898 52	-----	263 14	5,784 16	758 95	143 27
Mason.....	19,075 32	-----	1,396 42	16,277 82	1,308 59	93 69
Mecosta.....	997 44	-----	275 48	697 66	-----	24 30
Menominee.....	109,427 83	-----	706 20	107,987 49	723 20	57 94
Midland.....	9,335 47	-----	12 90	9,812 13	10 44	-----
Missaukee.....	21,031 92	-----	1,072 95	19,267 56	691 41	-----
Monroe.....	10,944 33	-----	1,127 09	9,575 15	207 55	34 54
Montmorency [At. to Alpena].	24,383 65	-----	792 65	22,798 91	796 28	57 81
Muskegon.....	22,229 99	-----	569 53	21,601 28	65 21	3 97
Newaygo.....	2,033 12	-----	212 31	1,265 18	-----	567 63
Oakland.....	22,377 96	-----	216 69	21,724 05	432 50	4 73
Oceana.....	-----	-----	-----	-----	-----	-----
Ogemaw [Part of Isocoe till 78].	60,633 94	-----	637 82	59,527 98	427 78	39 26
Ontonagon.....	14,134 44	-----	105 97	13,429 13	670 27	29 07
Oscoda [At. to Alcona].	-----	-----	-----	-----	-----	-----
Otsego.....	36,735 62	-----	451 58	34,839 28	1,386 63	65 13
Ottawa.....	-----	-----	-----	-----	-----	-----
Presque Isle.....	-----	-----	-----	-----	-----	-----
Roscommon.....	133,274 23	-----	3,316 98	121,718 65	7,697 74	545 91
Saginaw.....	53,016 01	-----	420 89	52,254 82	395 07	14 23
Sanilac.....	2,542 52	-----	31 79	2,510 73	-----	-----
Schoolcraft.....	24,667 57	-----	901 41	23,572 21	188 39	45 26
Shiawassee.....	11,905 85	-----	172 85	11,061 41	81 59	-----
St. Clair.....	1,766 26	-----	51 67	1,548 10	156 49	-----
St. Joseph.....	64,773 09	-----	1,129 47	63,215 15	350 49	77 98
Tuscola.....	11,882 14	-----	570 88	11,076 96	200 81	33 49
Van Buren.....	1,446 92	-----	21 40	1,386 21	-----	80 31
Washtenaw.....	24,633 42	-----	1,125 18	22,280 39	1,145 78	83 07
Wayne.....	8,347 39	-----	89 81	8,257 58	-----	-----
Wexford.....	-----	-----	-----	-----	-----	-----
Totals.....	\$1,210,848 93	\$38 23	\$30,887 00	\$1,146,879 11	\$27,415 81	\$5,705 23



Table No. 322.—Sale of State Tax Lands at the Annual Sale, October 2, 1876.

COUNTIES.	Amount Offered.	Amount Bid above Minimum.	Amount Sold.	Amount Unsold.	Amount Redeemed or Discharged.	Amount Withheld.
Alcona.....	\$17,964 54		\$426 00	\$17,492 53	\$46 01	
Allegan.....	30,070 09		2,421 86	28,086 02	1,524 42	\$37 89
Alpena.....	52,882 83		1,036 85	51,456 24	385 23	4 51
Antrim.....	3,635 64		217 16	3,131 34		187 14
Baraga.....	10,239 62		388 33	9,734 09	102 64	14 56
Barry.....	3,860 59		691 59	2,556 47	206 16	6 37
Bay.....	105,800 89		681 34	99,994 36	3,581 40	1,533 79
Benzle.....	5,399 74		75 78	5,297 62	26 34	
Berrien.....	21,410 45		397 42	20,736 75	249 67	26 61
Branch.....	2,453 19			2,453 19		
Calhoun.....	1,314 33		407 03	883 71	23 59	
Cass.....	4,688 63		52 75	4,635 78		
Charlevoix.....	1,007 87		35 37	972 50		
Cheboygan.....	5,884 78		245 68	5,699 96	30 54	8 60
Chippewa.....	7,671 60		73 21	7,498 39		
Clare.....	16,492 02		24 62	16,431 13	36 27	
Clinton.....	3,977 92		3 77	3,974 15		
Crawford (Attached to Kalkaska).						
Delta.....	15,770 82		71 64	15,699 18		
Eaton.....	2,579 45		81 97	2,497 48		
Emmet.....	685 34		114 04	571 30		
Genesee.....	3,432 82		84 92	3,155 80	192 11	
Gladwin.....	23,690 04			23,690 04		
Grand Traverse.....	3,541 52		137 40	3,404 12		
Gratiot.....	4,755 75		190 76	4,538 17	206 76	20 06
Hillsdale.....	614 77		94 31	590 46		
Houghton.....	41,705 14		371 61	41,037 08	139 95	156 50
Huron.....	40,019 53	\$0 06	88 80	39,860 82	80 97	
Ingham.....	8,054 11		279 60	7,697 02	84 40	
Ionia.....	716 77		42 72	674 05		
Iosco.....	57,964 67		171 75	57,683 42	83 41	26 09
Isabella.....	29,815 05		249 30	29,054 11	469 87	41 77
Isle Royal.....	573 94			573 94		
Jackson.....	11,820 46		440 34	11,140 09	231 09	8 94
Kalamazoo.....	5,157 50		121 73	5,035 72		
Kalkaska.....	6,067 19		14 48	6,988 16	64 55	
Kent.....	27,541 39		1,251 73	24,482 91	1,789 60	87 15
Keweenaw.....	36,546 43		49 60	36,424 86		71 97
Lake.....	11,851 02		373 55	11,477 47		
Lapeer.....	6,831 71		97 17	6,018 83	715 71	
Leelanaw.....	3,674 45		46 86	3,505 92	103 37	18 30
Lenawee.....	7,541 97		223 08	7,063 32	219 03	31 54
Livingston.....	414 88			399 57	12 05	3 26
Mackinac.....	5,447 15		4 58	5,338 48		54 09
Macomb.....						
Manistee.....	16,437 02		985 87	15,336 20	114 95	
Manitou.....	5,554 62		19 41	5,522 87	9 66	2 03
Marquette.....	37,685 43		401 92	36,857 25	436 26	
Mason.....	7,619 73		150 13	7,039 75		409 85
Mecosta.....	23,767 98		380 42	24,792 93	463 81	125 82
Menominee.....	2,033 23		19 62	1,859 57	154 04	
Midland.....	60,023 89		289 30	59,285 17	243 05	206 37
Missaukee.....	18,525 31		463 18	15,245 84	616 68	2,199 61
Monroe.....	21,585 48		619 61	20,939 62	26 25	
Montcalm.....	15,278 01		481 50	13,738 19	1,058 32	
Montmorency (At. to Alpena).						
Muskegon.....	34,601 56		942 65	33,215 24	406 70	36 97
Newaygo.....	26,270 22		232 73	25,844 27	181 15	12 07
Oakland.....	1,486 04		20 17	1,465 87		
Oceana.....	30,129 46		939 56	28,909 26	230 64	
Ogemaw (Part of Iosco till '76).						
Ontonagon.....	74,711 82		66 02	74,588 66	57 04	
Oscoda.....	18,420 41		200 49	17,592 93	626 99	
Oscoda (Attached to Alcona).						
Otsego.....	2,009 64		890 65	1,189 19		
Ottawa.....	45,938 84		2,934 89	41,556 82	1,379 58	17 05
Presque Isle.....	7,979 19		251 98	7,692 56		24 65
Roscommon.....	14,989 84			14,989 84		
Saginaw.....	159,403 03		3,523 03	146,453 33	8,070 69	1,355 98
Sanilac.....	63,756 36		633 50	62,908 06	178 63	36 08
Schoolcraft.....	12,928 73			12,928 73		
Shiawassee.....	24,111 00		312 66	23,598 65	199 79	
St. Clair.....	14,410 13		199 59	14,210 54		
St. Joseph.....	1,795 94		23 86	1,178 27	23 86	509 95
Tuscola.....	76,035 06		705 83	74,980 05	228 56	111 53
Van Buren.....	13,649 89		354 93	13,200 26	94 80	
Washtenaw.....	1,785 90		9 94	1,775 96		
Wayne.....	28,423 86	07	1,148 80	26,939 29	317 23	18 61
Wexford.....	11,076 84		164 05	10,912 29		
Totals.....	\$1,525,162 77	\$0 13	\$29,000 21	\$1,402,977 61	\$25,648 82	\$7,476 26

**Table No. 323.**—*List of Town Plats filed in the office of the Auditor General, as required by Sec. 1344 of the Compiled Laws,—amendment of April 17, 1873, Laws of 1873, p. 143,—to Sept. 30, 1876.*

The Plats are numbered consecutively as they are received for filing, and the figures are references to the Plats by such numbers, and to the Volume in which they are bound.

ACME, 230, Vol. 5.  
 ADDIAN:  
   C. F. Smith's Addition, 210, Vol. 4.  
 ADVANCE, 435, Vol. 8.  
 ALBION:  
   Barnes' Addition, 227, Vol. 4.  
 ALLEGAN:  
   Goodrich's Addition, 308, Vol. 6.  
 ALLEYTON, 95, Vol. 2.  
 AVERILL:  
   Moore's Plat, 178, Vol. 3.  
 BAD AXE:  
   Woods and Co.'s Plat, 130, Vol. 3.  
 BAGLEY, 242, Vol. 5.  
 BANKERS, 32, Vol. 1.  
 BAY CITY AND VICINITY:  
   T. C. Phillips' 1st Addition, 41, Vol. 1.  
   E. F. Denison's 1st Addition, 43, Vol. 1.  
   Daniel H. Fitzhugh's Addition to his sub. of  
   out-lots 1, 2, 3, and 4, 183, Vol. 3.  
   H. M. Bradley's Addition, 184, Vol. 3.  
   D. H. Fitzhugh's sub. of part of lots 3 and 4,  
   in ft. Sec. 14, T. 14 N., R. 5 E., 188, Vol. 4.  
   Tromble and Wald's Addition, 332, Vol. 6.  
   Ludwick Daniels' Addition, 333, Vol. 6.  
   Carroll Park Plat, 375, Vol. 7.  
 BEAR LAKE, 295, Vol. 4.  
 BEECHVILLE:  
   Haddrill's Addition, 234, Vol. 4.  
 BELDING:  
   Belding and Ellis' Addition, 423, Vol. 8.  
 BELMONT:  
   G. A. Clement's Addition, 366, Vol. 7.  
 BENTON HARBOR:  
   James S. Kendrick's Addition, 202, Vol. 4.  
 BIG RAPIDS:  
   Rose's 1st Addition, 86, Vol. 2.  
   P. M. Brown's 3d sub., 172, Vol. 3.  
   Crawford's sub. of lots 13, 14, 15, and 16, block  
   25, 178, Vol. 3.  
 BIRMINGHAM:  
   Willett's Plat, 273, Vol. 5.  
   Blakeslee's Addition, 292, Vol. 5.  
 BROCKWAY:  
   Abigail Lovelock's Addition, being a portion  
   of S. W.  $\frac{1}{4}$  of S. E.  $\frac{1}{4}$  Sec. 36, T. 8 N., R. 14 E.,  
   453, Vol. 8.  
 BROCKWAY CENTRE:  
   John D. Grinnell's Addition, being a portion  
   of S. W.  $\frac{1}{4}$  of S. W.  $\frac{1}{4}$  Sec. 11, T. 8 N., R. 14 E.,  
   454, Vol. 8.  
 BLISSFIELD:  
   George Feeback's Addition, 453, Vol. 8.  
 BUTTONVILLE, 179, Vol. 3.  
 BYRON CENTER:  
   Laura L. Belden's Addition, 133, Vol. 3.  
 CALEDONIA STATION:  
   Kinsey's Addition, 103, Vol. 2.  
 CARLETON:  
   Mathews and Hickock's Addition, 258, Vol. 5.  
 CARSON CITY:  
   Goodthrite's Addition, 134, Vol. 3.  
   Miners' Addition, 135, Vol. 3.  
   Abbott's 2d Addition, 302, Vol. 6.  
   Ford's Addition, 490, Vol. 9.  
 CASEVILLE, 76, Vol. 2.  
   1st Addition, 77, Vol. 2.  
   D. Mintline's 1st Addition, 441, Vol. 8.  
 CASINOVIA:  
   Misner's Addition, 153, Vol. 3.  
 CARSPOLIS:  
   Asa Kingsbury's Addition, 122, Vol. 2.  
   John Tietzort's Addition, 222, Vol. 4.  
 CEDAR CREEK:  
   Seaman and Maqueston's Addition, 367, Vol. 7.  
 CEDAR LAKE, 491, Vol. 9.  
 CEDAR SPRINGS:  
   Nelson's Addition, 394, Vol. 7.  
 CENTENNIAL PLAT, 494, Vol. 9.

CHARLEVOIX:  
   Original Plat of Newman's Addition, 407, Vol. 7.  
 CHEBOYGAN:  
   S. Legault's 1st Addition, 89, Vol. 2.  
   A. Roberge's Addition, 102, Vol. 2.  
   McArthur, Smith, and Co.'s 2d Addition, 127,  
   Vol. 2.  
   McArthur, Smith, and Co.'s 3d Addition, 175,  
   Vol. 3.  
   A. D. J. Piret's Addition, 208, Vol. 4.  
 CHIPPEWA RESERVATION:  
   Part of the White plat, being re-sub. of blocks  
   118, 130, and 160 of Well's plat, 272, Vol. 5.  
 CLEMENTS:  
   G. A. Clement's sub. of N.  $\frac{1}{4}$  of N. E.  $\frac{1}{4}$  of Sec.  
   20, T. 8 N., R. 11 W., 252, Vol. 6.  
 COLDWATER:  
   Wright's Addition, 116, Vol. 2.  
 COVERT, 432, Vol. 8.  
 CRYSTAL VALLEY, 385, Vol. 7.  
 DAVIS:  
   Davis' sub. of W.  $\frac{1}{4}$  of N. E.  $\frac{1}{4}$ , and part of the  
   E.  $\frac{1}{4}$  of N. W.  $\frac{1}{4}$ , Sec. 1, T. 4 N., R. 14 E., 316,  
   Vol. 6.  
 DETROIT AND VICINITY:  
   Williams and Desnoyers' sub. of lots 2, 3, and 4,  
   sub. of out-lot 192, L. Beaubien farm, 22,  
   Vol. 1.  
   Re-sub. of lots 28, 29, and 30 of the sub. of out-  
   lot 94, Woodbridge farm, 30, Vol. 1.  
   E. Conner's sub. of out-lot 8, Forsyth farm,  
   34, Vol. 1.  
   E. Conner's sub. of part of Forsyth farm, be-  
   tween Pitcher and Marcy Streets, 483, Vol. 9.  
   J. Conner's sub. of part of out-lot 7, Forsyth  
   farm, 52, Vol. 1.  
   Van Dyke's sub. of part of Antoine Beaubien  
   farm, 59, Vol. 1.  
   Henry Weber's sub. of part of Secs. 31 and 36,  
   T. 1 S., R. 11 and 12 E., and part of Baker and  
   Forsyth farm, 73, Vol. 2.  
   T. L. Campan's sub. of block 39, James Cam-  
   pan farm, 78, Vol. 2.  
   L. C. Elbert's sub. of lot 6 and of lots 7 and 8  
   of George Hunt farm, 93, Vol. 2.  
   Brush's sub. of part of Park lots 15, 16, and 17,  
   and part of Brush farm adjoining, 100, Vol. 2.  
   C. Moran sub. of part of C. Moran farm, 105,  
   Vol. 2.  
   F. Gies sub. of part of out-lot 34, G. Hunt farm,  
   106, Vol. 2.  
   Extension of Zender and Ludden Sts. across  
   the George Hunt and Lieb farm, 107, Vol. 2.  
   Elmwood Ave., between Clinton Ave. and  
   German St., 109, Vol. 2.  
   D. C. Holbrook's sub. of lot 1, N. of Fort St.,  
   P. C. 727, 114, Vol. 2.  
   Moore and Palmer's sub. of Park lot 37, 117,  
   Vol. 2.  
   Dupont's sub. of the N.  $\frac{1}{4}$  of lot 21, Meldrum  
   farm, lots 81, 82, 83, and 84, sub. of lot 5, also  
   part of lot 4, Beaufait farm, 136, Vol. 3.  
   S. K. Taft's sub. of block 20, Thompson farm,  
   137, Vol. 3.  
   Taft's sub. of lots 10, 11, and 12, E. part of  
   Thompson farm, 138, Vol. 3.  
   Ontario St., between Hastings St. and E. line  
   of L. Moran farm, 143, Vol. 3.  
   A. Sheley's sub. of lots 14, 15, and 16, block 90,  
   Cass farm, 149, Vol. 3.  
   McKeown's sub. of S. part of out-lot 96, Wood-  
   bridge farm, 160, Vol. 3.  
   Sanderson's re-sub. of lots 18, 19, and 20 of sub.  
   of N. part of out-lot 2, P. C. 729, 168, Vol. 3.  
   Part of Stanton farm, showing alley in lots 65  
   and 66, 174, Vol. 3.  
   A. M. Campan's sub. of part of McDougall  
   farm, 192, Vol. 4.

Table No. 323.—Continued.

- Emily Campau's sub. of fl. part of Sec. 31, T. 1 S., R. 12 E., 212, Vol. 4.  
 Mrs. Rich's sub. of part of lots 38 and 39, George Hunt farm, 223, Vol. 4.  
 Sub. of S. part of out-lot 23, Witherill farm, 230, Vol. 4.  
 Isaac Colby's sub. of N. westerly  $\frac{1}{4}$  of P. C. 123, 238, Vol. 4.  
 C. Moran sub. of part of C. Moran farm, 241, Vol. 5.  
 J. Bushey's sub. No. 3, being part of P. C. 171, N. of Michigan Ave., 274, Vol. 5.  
 Lumsden's sub. of Park lot 27, 283, Vol. 5.  
 Perrien's sub. of out-lot 39, St. Aubin farm, 290, Vol. 5.  
 Mylius sub. of S. part of out-lot 15, Lieb farm, 293, Vol. 5.  
 Shultze's sub. of lots 14, 15, 16, and lots 44, 45, and E. 12 feet of lot 48 of Wesson's Sec. of Labrosse and Baker farms, 297, Vol. 5.  
 Change of line of an alley in Sec. 8, Governor and Judges' plan, 300, Vol. 6.  
 Sub. of out-lot 10, Chene farm, 320, Vol. 6.  
 Plat of Farnsworth St., Brush farm, 323, Vol. 6.  
 Charles Newman's re-sub. of lots 2 and 3 of the sub. of Park lots 61 and 62, 325, Vol. 6.  
 J. Bushey's sub. of part of P. C. 78, between Fort St. and River Road, 328, Vol. 6.  
 Joseph Bushey's re-sub. of lots from 12 to 20 of C. F. Campau's sub. of part of P. C. 171, 327, Vol. 6.  
 Wesson's sub. of S.  $\frac{1}{4}$  of lot 17, Joseph Campau farm, P. C. 609, 337, Vol. 6.  
 Sub. of lots 17, 18 and 19, block 94, Cass farm, 340, Vol. 6.  
 Kanady's sub. of out-lot 6, Gouin farm, 343, Vol. 6.  
 Wesson and Ingersoll's sub. of part of P. C. 729, 344, Vol. 6.  
 Sub. of out-lots 14 and 23, Chene farm, 349, Vol. 6.  
 Milo A. Smith's sub. of lots 7 and 8, block 88, lots 1, 2 and 3, block 90, lots 14, 15 and 16, block 91, lots 17 and 18, block 92, Cass farm, 353, Vol. 6.  
 Catharine B. Hubbard's sub. of lots 40, 41 and 44, and part of lots 37, 39 and 42, George B. Porter's farm, 354, Vol. 6.  
 Re-sub. of block 2, Van Dyke's Sec., A. Beaubien farm, 363, Vol. 7.  
 Sub. of part of Godfroy farm, P. C. 726, between Howard and Marquette Sts., 369, Vol. 7.  
 Ferdinand Morrell's sub. of out-lot 5, P. C. 729, N. of Mich. Ave., 374, Vol. 7.  
 Sub. of S. W.  $\frac{1}{4}$  of Sec. 21, T. 1 S., R. 12 E., Hamtramck, 23, Vol. 1.  
 Robinson's sub. of lots 46, 47 and 48, of Livingston's sub. on  $\frac{1}{4}$  Sec. 59, Ten Thousand Acre Tract, T. 2 S., R. 12 E., Hamtramck, 51, Vol. 1.  
 Toms and Butler's sub. of Sec. 1 of rear concessions of P. C. 257 and 337, Hamtramck, 60, Vol. 1.  
 P. Desnoyer's re-sub. of part of easterly  $\frac{1}{4}$  of southwesterly  $\frac{1}{4}$  of P. C. 19, N. of Jefferson Ave., being lots 89 to 100, inclusive, of the old sub., Hamtramck, 111, Vol. 2.  
 Perrien's sub. of lots 58 and 62, P. C. 609, Hamtramck, 261, Vol. 5.  
 Baxter, Lichtenburg, Melvin, Perrien, Kuhn and Arndt's sub. of lots 52 and 54, of P. C. 609, Hamtramck, 281, Vol. 5.  
 Miner and Lorman's sub. of lots 11, 12 and 13 of sub. of P. C. 644, and E. 63 91-100 feet of P. C. 723, N. of Jefferson Ave., Hamtramck, 309, Vol. 6.  
 Scott's sub. of the property of Mrs. Girard, comprising the whole of lots 11, 12 and 13 of the sub. of the estate of the late Peter Girard among his heirs, being part of the Lieb farm, Hamtramck, 310, Vol. 6.  
 F. L. Seitz (by F. Adams, assignee), sub. of part of P. C. 16, Hamtramck, 409, Vol. 7.  
 Plat of Mitchel Ave., P. C. 609,—P. C. 9 and 454, Hamtramck, 433, Vol. 8.  
 Grandy's sub. of lot 58, and lots 64 and 66, P. C. 609, Hamtramck, 436, Vol. 8.  
 Extension of Joseph Campau, Grandy, and Harper Aves., Hamtramck, 437, Vol. 8.  
 Mott's sub. of part of the south 40 acres of  $\frac{1}{4}$  Sec. 37 of the 10,000 Acre Tract, Hamtramck, 439, Vol. 8.  
 Moses W. Field's sub. of P. C. 16, Hamtramck, 339, Vol. 6.  
 Sub. of lot 1 of Scotten and Lovett's sub. of part P. C. 267, etc., N. of Fort St., Springwells, 18, Vol. 1.  
 Sub. of S.  $\frac{1}{4}$  of lot 77 of P. C. 563, Springwells, 27, Vol. 1.  
 Sub. of part of P. C. 260, N. of Michigan Ave., Springwells, 35, Vol. 1.  
 Wesson and Ingersoll's sub. of P. C. 171, S. of Michigan Ave., Springwells, 42, Vol. 1.  
 Cicott, Gilbert, and Barkhume's sub. of lots 11, 13, and 14, and lots 1, 2, and 3 of lot 15, P. C. 266, T. 2 S., R. 11 E., Springwells, 49, Vol. 1.  
 Thompson's sub. of lot 66 of P. C. 30, T. 2 S., R. 11 E., Springwells, 56, Vol. 1.  
 Daniel Scotten's re-sub. of that part of P. C. 32, and easterly part of P. C. 268, lying N. of Dix Ave., Springwells, 57, Vol. 1.  
 Scotten and Lovett's sub. of part of P. C. 583, N. of Chicago Road, Springwells, 58, Vol. 1.  
 Daniel Scotten's re-sub. of P. C. 32, and the E. part of P. C. 268, Springwells, 84, Vol. 2.  
 Henderson and Griffith's sub. of E. 16 acres of P. C. 543, lying N. of Michigan Ave., Springwells, 142, Vol. 3.  
 Thierry's sub. of lots 38, 39, and 40 of Hubbard's sub. of P. C. 77, N. of Fort St., and lot 70 of P. C. 563, Springwells, 144, Vol. 3.  
 Sub. of part of P. C. 78, between Michigan Ave. and M. C. R. R., Springwells, 146, Vol. 3.  
 C. J. Nall's sub. of part of W.  $\frac{1}{4}$  of P. C. 78, N. of G. T. R. R., Springwells, 171, Vol. 3.  
 Crain's sub. of lot 54, P. C. 30, Springwells, 190, Vol. 4.  
 Eli Barkhume's sub. of lot 3 of lot 15 in P. C. 268, Springwells, 193, Vol. 4.  
 M. Sage's sub. of part of lot 13 of P. C. 718, Springwells, 217, Vol. 4.  
 Thompson's sub. of lot 56, P. C. 30, Springwells, 248, Vol. 5.  
 Welch's sub. of the southern part of P. C. 574, Springwells, 305, Vol. 6.  
 Crain's sub. of lot 95 of P. C. 563, Springwells, 311, Vol. 6.  
 Sanderson and Johnston's sub. of lot 19 of P. C. 30, Springwells, 314, Vol. 6.  
 Sanderson and Johnston's sub. of lot 35 of P. C. 30, Springwells, 315, Vol. 6.  
 T. K. Adams' sub. of lot 6, P. C. 583, Springwells, 319, Vol. 6.  
 B. Hubbard's sub. of the W.  $\frac{1}{4}$  of P. C. 77, S. of Michigan Ave., Springwells, 323, Vol. 6.  
 M. W. Field's sub. of lots 25, 26, 27, 28, 29, 30, 31, 32, and 33 of Bartholomew's sub. of P. C. 47, Springwells, 330, Vol. 6.  
 M. Sage's sub. of part of lot 13 of P. C. 718, S. of Fort St., 370, Vol. 7.  
 J. C. D. Williams' sub. of lot 17 of P. C. 30 of Springwells, 371, Vol. 7.  
 Clark's sub. of lots 13, 14, 15, 16, 19, 20, 23, 24, 27, 28, 29, and 30, Crawford's sub. of Fort Tract, being part of P. C. 370 and 268, T. 2 S., R. 11 E., Springwells, 383, Vol. 7.  
 People's sub. of part of P. C. 583, Springwells, 386, Vol. 7.  
 C. F. Campau's sub. of the W.  $\frac{1}{4}$  of rear Concession of P. C. 78, Springwells, 408, Vol. 7.  
 Pohl's sub. of part of lots 58, 59, and 60; and Crawford's sub. of lots 62 and 63 of the sub. of Crawford's Fort Tract, Springwells, 418, Vol. 8.  
 Sub. of lot 9 of the Ship Yard Tract, estate of Ernst Ranspach, T. 2 S., R. 11 E., Springwells, 446, Vol. 8.

Table No. 323.—Continued.

Sub. of lot 12, P. C. 30, Springwells, 484, Vol. 9.	FISHER STATION:
John C. Williams' sub. of lot 40, P. C. 30, Springwells, 493, Vol. 9.	J. W. Converse Addition, 173, Vol. 3.*
Henry Weber's sub. of part of Secs. 55 and 56, Ten Thousand Acre Tract, 75, Vol. 2.	FLINT:
Joseph Yerke's sub. of the northerly part of fractional $\frac{1}{4}$ , Sec. 30, Ten Thousand Acre Tract, Greenfield, 113, Vol. 2.	Wilcox's re-plat of block A, McFarlan and Co.'s River Addition, 63, Vol. 1.
John C. Williams' sub. of N. W. $\frac{1}{4}$ and part of the N. E. $\frac{1}{4}$ of Sec. 18, Ten Thousand Acre Tract, 405, Vol. 7.	FORT GRATIOT—LIGHT-HOUSE RESERVATION, 260, Vol. 5.
Beck's sub. of part of $\frac{1}{4}$ Secs. Nos. 55 and 56, Ten Thousand Acre Tract, 493, Vol. 9.	FORT GRATIOT—MILITARY RESERVATION:
Davis' sub. of part of lots 39 and 42, Porter farm, 393, Vol. 7.	Thomas S. Skinner's sub. of lot 3 of outstanding lot F,—of part of, 303, Vol. 6.
Sub. of out-lot 13, L. Moran farm, 395, Vol. 7.	FRANKFORT:
Specht's sub. of part of lot 2, Lognon farm, and of lot 4, block B, Thompson farm, 399, Vol. 7.	Dellbridge's Addition, 360, Vol. 7.
Mark Flanigan's sub. of lot 5, Park lot 5, 406, Vol. 7.	1st Addition, 380, Vol. 7.
Avery and Murphy's sub. of out-lot 97, Woodbridge farm; also, showing 9th ave., 80 feet wide, and Brigham St. to W. line of Lognon farm, 425, Vol. 8.	FRANKENMUTH:
Mrs. Mary Velliger's re-sub. of lots 9, 10, 11, 12, 13, 14, and 15, out-lot 44, Withorell farm, 426, Vol. 8.	Rupprecht's Addition, 465, Vol. 8.
Emory Wendell's sub. of block 3, McDougall farm, 427, Vol. 8.	FREEPORT, 381, Vol. 7.
Sub. of W. $\frac{1}{4}$ of P. C. 91, from Watson to Fremont Sts., 434, Vol. 8.	FREMONT CENTER:
Ranspach's sub. of P. C. 574, 447, Vol. 8.	Jones and Alliger's Addition, 169, Vol. 3.
Cynthia W. Crawford's sub. of lots 43, 44, 45, 46, and 47, P. C. 268, between Fort St. and Regular Ave., 448, Vol. 8.	Vanarendonk and Decker's Addition, 170, Vol. 3.
C. P. Rabaut's sub. of lots 49 and 50, of Johnson's sub. of P. C. No. 727, and P. C. 729, being central part of P. C. 729, N. of Chicago Road; lots 1, 2, 3, and 4, of the sub. of rear concession of P. C. 729, and lots 1, 2, 3 and 4, of the sub. of the rear concession of P. C. 727, 473, Vol. 8.	FRUITPORT:
Brown Brothers' sub. of lots 15 and 16, block No. 84, Cass farm, 474, Vol. 8.	Thomas M. Nelson's Addition, 157, Vol. 3.
Plat showing part of lot 30, Winder's sub. of Park lots 6 and 7, 479, Vol. 9.	GAYLORD, 291, Vol. 5.
Plat of Middle Park, Sec. 8, Gov. and Judge's Plan, 485, Vol. 9.	GAGETOWN:
Wm. McGrath's sub. of lots I, J, and K, of McGrath's Sec. of B. G. Stimson's sub. of Park lots 55, 56, 57, and 58, 495, Vol. 9.	Wm. Cleaver's Addition, 456, Vol. 8.
N. Mitchell's re-sub. of lots 7 and 8, block No. 37, Cass farm, 496, Vol. 9.	GATES:
Sub. of P. C. 112, for the heirs of Antoine Labadie, 478, Vol. 9.	Daniel M. Woodruff's Addition, 458, Vol. 8.
EAST SAGINAW AND VICINITY:	GLENWOOD, 304, Vol. 6.
Horr's Addition, 2, Vol. 1.	GRAND HAVEN:
Bundy and Youman's Addition, 25, Vol. 1.	Leggat's Addition, 88, Vol. 2.
W. L. and O. A. Goulding's Addition, 99, Vol. 2.	GRAND LEDGE:
Fish, Phelon, and Remington's Addition, 124, Vol. 2.	Halbert's Addition, 357, Vol. 6.
Remington's 2d Addition, 125, Vol. 2.	GRAND RAPIDS AND VICINITY:
H. H. Boergert's sub. of N. W. $\frac{1}{4}$ of out-lot 49, Glasby and Gallagher's Addition, 141, Vol. 3.	C. W. Dipple's Subdivision, 4, Vol. 1.
Smith's sub. of lots 1, 2, 3, and 4, block 53, Emerson's Addition, 161, Vol. 3.	Boyd and Van Leeuwen's 2d Plat, 6, Vol. 1.
Fitzhugh's sub. of S. E. $\frac{1}{4}$ Sec. 31, T. 12 N., R. 5 E., 185, Vol. 3.	Curtis's Addition, 9, Vol. 1.
Rust and Hay's Addition, 215, Vol. 4.	McDowell's sub. of lot 10, A. Campan's Addition, 16, Vol. 1.
Gallagher's Addition, 216, Vol. 4.	Fralick's sub. of lots 17, 18, and 20, A. Campan's Addition, 17, Vol. 1.
Elizabeth B. Curtis' sub. of block 2, English's Addition, 433, Vol. 8.	Van Leeuwen's Addition, 21, Vol. 1.
Brechlesbauer's sub. of out-lot 38, of Glasby and Gallagher's Addition, 487, Vol. 9.	Godfrey and White's Addition, 31, Vol. 1.
ELK RAPIDS, 235, Vol. 4.	Van Leeuwen and Gezon's sub. of part of block 6, Remington's Addition, 36, Vol. 1.
ELM HALL:	Sub. of lot 50, Silas Hall's sub., 47, Vol. 1.
T. W. Palmer's Addition, 492, Vol. 9.	H. H. Dennis' sub. of part of E. P. Fuller's sub., 48, Vol. 1.
EMMET:	Innes and McReynold's Addition, 82, Vol. 2.
Dunegan's Addition, 301, Vol. 8.	Hogeboom's 2d Addition, 85, Vol. 2.
EVART:	Dolbee's Addition, 90, Vol. 2.
Snyder's Addition, 419, Vol. 8.	Winegar and Stevens' Addition, 96, Vol. 2.
FAIRFIELD:	Perkins' sub. of lot 1, A. Campan's Addition, 108, Vol. 2.
O. J. Avery's Addition, 97, Vol. 2.	Allen McDowell's Addition, 110, Vol. 2.
	Canton Smith's Addition, 123, Vol. 2.
	Kellogg's sub., 126, Vol. 2.
	Hoyt and Adam's Addition, 132, Vol. 3.
	Tafford, Beckwith, and Co.'s Addition, 163, Vol. 3.
	McElwee's Addition, 166, Vol. 3.
	Fralick's Addition, 168, Vol. 3.
	Grove and Brewer's Addition, 177, Vol. 3.
	Weston, Dudley, and Soule's sub. of part of lot 43, of Coit and Curtis Partition Plat, 192, Vol. 3.
	Hoekstra and Co.'s Addition, 218, Vol. 4.
	Caulfield's Addition, 218, Vol. 4.
	Page's sub. of blocks 16 and 17 of Stewart and Ives' Addition, 220, Vol. 4.
	White's Addition, 225, Vol. 4.
	Everett's Addition, 229, Vol. 4.
	Samuel A. Brown's Addition, 243, Vol. 5.
	Clement's Addition, 251, Vol. 5.
	Ford's sub. of W. $\frac{1}{2}$ of block 82, Stewart and Ives' Addition, 263, Vol. 5.
	Extension of the Island Addition, 269, Vol. 5.
	A. Haizmann's sub., 275, Vol. 5.
	Barth's Addition, 277, Vol. 5.
	C. Ward's sub., 294, Vol. 5.
	Clark's sub. of S. $\frac{1}{2}$ of block 8, Stewart's Addition, 295, Vol. 5.
	Stevens and Pierce's Addition, 313, Vol. 6.
	Subdivision of lot 102, Coit and Curtis Partition Plat, 324, Vol. 6.
	Colton's sub. of block 8, Holbrook's Addition, 329, Vol. 6.
	Cross Addition, 335, Vol. 6.

Table No. 323.—Continued.

<p>H. G. Stone's Addition, 341, Vol. 6.  Voorheis and Miller's Addition, 345, Vol. 6.  H. A. Vedder's sub., 351, Vol. 6.  R. H. Smith and L. McCurdy's sub., 359, Vol. 7.  Christ's sub. of E. <math>\frac{1}{2}</math> of block 31, Stewart and Ives' Addition, 363, Vol. 7.  Clement's 2d Addition, 365, Vol. 7.  Northrup's 2d Addition, 403, Vol. 7.  J. H. Scott's sub., 424, Vol. 8.  Scranton's Addition, 443, Vol. 8.  Judd's sub. of blocks Nos. 1, 13, 14, 15, 22 and 23, of Boynton and Judd's Lake Addition, 464, Vol. 8.  George C. Fitch's Addition, 481, Vol. 9.</p> <p>GRAYLING, 276, Vol. 5.  GRATIOT CENTRE, Harrington's sub., 415, Vol. 7.</p> <p>GREENVILLE:  C. C. Merritt's sub. of lots 2, 3, 7, 8, 9 and 10 of block 19 of Rutan's 3d Addition, 181, Vol. 3.  Blocks K, L, O, and P, Moon's Addition, 226, Vol. 4.  Barr and Spencer's sub. of lot 7, Green's Plat, 245, Vol. 5.</p> <p>GROSSE ISLE (E. side), Horace Gray's sub. of part of P. C., 552, 428, Vol. 8.</p> <p>HANOVER:  Dean and Peabody's Eastern Addition, 263, Vol. 5.  Dean and Peabody's Addition, 267, Vol. 5.</p> <p>HAMMOND STATION, 422, Vol. 8.</p> <p>HARTFORD, Warren's Addition, 444, Vol. 8.</p> <p>HEMLOCK, 3, Vol. 1.</p> <p>HILLSDALE:  Blackmar and Waldron's 1st Addition, 278, Vol. 5.  Blackmar and Waldron's 2d Addition, 279, Vol. 5.</p> <p>HOLLY, Hadley's out-lots, 219, Vol. 4.</p> <p>HOWELL:  J. H. Skilbeck's Addition, 128, Vol. 3.  McPherson's Prospect Place Addition, 204, Vol. 4.  McPherson's 2d Prospect Place Addition, 209, Vol. 4.  McPherson's 2d Addition, 219, Vol. 5.  T. W. Wisner's Washington Heights Addition, 308, Vol. 7.</p> <p>IONIA:  Johnson's Addition, 28, Vol. 1.  Colby and Peck's Addition to village plat, 145, Vol. 3.  Stevenson and Lovell's Addition, 185, Vol. 4.  Smith's Addition to village plat, 331, Vol. 6.  C. Lovell's 3d Addition, 416, Vol. 8.</p> <p>IRON CITY, 10, Vol. 1.  Iron King Mining Co.'s Addition, 11, Vol. 1.  Harney Mining Co.'s Addition, 12, Vol. 1.</p> <p>IRON CITY, 250, Vol. 5.</p> <p>ISHPEMING:  Cleveland Iron Mining Co.'s Addition, 26, Vol. 1.</p> <p>Excelsior Iron Co.'s Addition, 342, Vol. 6.</p> <p>JACKSON:  Wilson's Amended Addition, 5, Vol. 1.  Griswold's Addition, 19, Vol. 1.  Keeler's Addition, 268, Vol. 5.  East Addition, 269, Vol. 5.</p> <p>JASPER:  Livesey and Parker's Addition, 118, Vol. 2.  Lowe's Addition, 147, Vol. 3.  Eastern Addition, 231, Vol. 4.</p> <p>JORDON, 411, Vol. 7.</p> <p>KALAMAZOO:  Bush and Patterson's 2d Addition, 8, Vol. 1.  William Fletcher's Addition, 13, Vol. 1.  Hustin and Tomlinson's Addition, 131, Vol. 3.  H. J. H. Edwards' sub. of lots, 223, Vol. 4.  Second Revised Plat of Dudgeon and Cobb's sub. of 33 acres in S. W. <math>\frac{1}{4}</math> of S. W. <math>\frac{1}{4}</math>, Sec. 10, T. 2 S., R. 11 W.; also, of 8 acres off the E. end of the reserved fraction in S. E. <math>\frac{1}{4}</math> of Sec. 9, T. 2 S., R. 11 W., 240, Vol. 5.</p> <p>KALKASKA, 219, Vol. 4.</p>	<p>KINGSBURG:  George W. King's 1st Addition, 490, Vol. 9.</p> <p>LAKE, 246, Vol. 5.</p> <p>LAKEVIEW, 158, Vol. 3.</p> <p>LAKEVIEW:  Sub. of lot B, 388, Vol. 7.  French's 2d Addition, 389, Vol. 7.  French's 3d Addition, 391, Vol. 7.</p> <p>LANSING AND VICINITY:  David M. Bagley's sub. of the W. 12 rods of lots 3, 4, 5, 6, 7, and 8 in original block 248, 1, Vol. 1.  Cornell's Addition, 44, Vol. 1.  Turner and Smith's sub. of lot 6 of Townsend's sub. of N. W. <math>\frac{1}{4}</math>, Sec. 9, T. 4 N., R. 2 W., 45, Vol. 1.  Ballard's Addition, 68, Vol. 2.  M. Cary's 1st Addition, 69, Vol. 2.  Harris' Addition, 98, Vol. 2.  Albert E. Cowles' sub. of original block 19 of Townsend's sub. of N. part of Sec. 20, T. 4 N., R. 2 W., 101, Vol. 2.  Carmichael's Addition, 296, Vol. 5.  White's sub. of lots 1 and 4 of block 1, and lots 1, 2, and 4, block 11 of Claypool's sub. of E. <math>\frac{1}{4}</math> of N. E. <math>\frac{1}{4}</math> of Sec. 17, T. 4 N., R. 2 W., 372, Vol. 7.  Merrill's sub. of lot 3 and S. 2 <math>\frac{1}{2}</math> rods of lot 4, in Claypool's sub. of E. <math>\frac{1}{4}</math> of N. E. <math>\frac{1}{4}</math> of Sec. 17, T. 4 N., R. 2 W., 373, Vol. 7.  Moseley, Howard, and others, sub. of a part of block 11, 420, Vol. 8.  Jones, Smith, and Chapman's sub. of a part of lot 1, block 240, 421, Vol. 8.  Turner and Smith's sub. of a part of N. E. <math>\frac{1}{4}</math> of Sec. 9, T. 4 N., R. 2 W., 486, Vol. 9.  Gansley's Addition, 500, Vol. 9.</p> <p>LINDEN, 482, Vol. 9.</p> <p>LUDINGTON:  Kasson's Addition, 400, Vol. 7.  Addition No. 4, 244, Vol. 5.</p> <p>LYON:  Giles and White's Addition, 233, Vol. 4.</p> <p>MANISTEE:  Ramsdell and Benedict's Addition, 163, Vol. 3.  Ramsdell and Benedict's N. Addition, 382, Vol. 7.  George W. Robinson's Addition, 401, Vol. 7.</p> <p>MAPLE VALLEY:  Kearney and Loughin's plat, 19, Vol. 1.</p> <p>MARINE CITY:  Parker and Lester Addition, 104, Vol. 2.</p> <p>MARQUETTE:  Edwards' Addition, 150, Vol. 3.  Re-plat of blocks Nos. 8, 9, 11, 12, and 13 of the Cleveland Iron Mining Co.'s Division, 457, Vol. 8.</p> <p>MARCELLUS:  Jones' Addition, 497, Vol. 9.</p> <p>MASON:  Bush's Addition, 221, Vol. 4.</p> <p>MATHEE, 234, Vol. 5.</p> <p>MCNEIL TRACT:  Sub. of lot 16, 194, Vol. 4.  Sub. of lots 28, 29, 30, and 32, and lot 1 of sub. of outstanding lot O, of Fort Gratiot Military Reservation, 270, Vol. 5.</p> <p>MCAUGHTON'S RIVER SIDE NORTH, 264, Vol. 5.</p> <p>MENOMINEE:  J. L. Buell's Addition, 70, Vol. 2.  Snes and Bird's Addition, 72, Vol. 2.  W. G. Boswell's Addition, 74, Vol. 2.</p> <p>MIDLAND CITY:  P. J. Townsend's Addition, 317, Vol. 6.  Cameron's Addition, 318, Vol. 6.  Carpenter and Hines' Addition, 433, Vol. 9.</p> <p>MILAN:  Gay's 2d Addition, 232, Vol. 4.</p> <p>MILLINGTON, 109, Vol. 2.</p> <p>MOORE PARK, 211, Vol. 4.</p> <p>Hess' Addition, 65, Vol. 1.</p> <p>MORENCI:  A. H. Goomer's Addition, 67, Vol. 2.</p>
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Table No. 323.—Continued.

<b>MORGAN</b> , 237, Vol. 4.	<b>PORT HURON</b> :
<b>MT. CLEMENS</b> :	O'Neill's sub. of that part of lot 2 of outstanding lot B of part of Fort Gratiot Military Reservation, 68, Vol. 1.
Moross' Addition, 151, Vol. 3.	Hoyt's outstanding Addition, 235, Vol. 5.
Ferrin's Addition, 197, Vol. 4.	Commissioner's plat of part of the estate of Simon Petit in Sec. 15, T. 6 N., R. 17 E., 378, Vol. 7.
Welts' Addition, 198, Vol. 4.	<b>PORTLAND</b> :
Weeks' sub. of out-lot 23, Robertson's Addition, 199, Vol. 4.	Phillips' Addition, 39, Vol. 1.
Peter Greiner's Addition, 214, Vol. 4.	Bartow's 2d Addition, 40, Vol. 1.
Butler's Addition, 224, Vol. 4.	<b>QUINCY</b> :
Beynes' sub. of out-lots 23, and 10, Robertson's Addition, 236, Vol. 5.	Dalley and Shears' Addition, 445, Vol. 8.
Lewis and Groesbeck's sub. of part of out-lot 21, Robertson's Addition, 312, Vol. 6.	J. Berry's Addition, 477, Vol. 8.
F. Zuhn's Addition, 330, Vol. 6.	<b>RAY</b> :
<b>MT. PLEASANT</b> :	N. part of, 379, Vol. 7.
Smith's Addition, 390, Vol. 7.	<b>READING</b> :
Hopkins' Addition, 417, Vol. 8.	Berry's West Addition, 33, Vol. 1.
<b>MONTAGUE</b> :	Thomas' Addition, 164, Vol. 3.
Staplis' Addition, 412, Vol. 7.	<b>REED CITY</b> :
<b>MUSKEGON AND VICINITY</b> :	Sub. of blocks 1, 6, and 7 of Bittner's 2d Addition, 838, Vol. 6.
R. P. Easton's 2d sub. of part of Sec. 33, T. 10 N., R. 16 W., 115, Vol. 2.	<b>RICHMOND</b> :
Mason and Strong's Addition, 154, Vol. 3.	Erastus M. Beebe's 3d Addition, 287, Vol. 5.
Farr, Storrs, and Co.'s sub. of lot 3, block 2, Peninsula sub., 156, Vol. 3.	Seth Lathrop's 3d Addition, 238, Vol. 5.
Sub. of lots 3 and 4, block 8, 203, Vol. 4.	<b>RIVERDALE</b> , 335, Vol. 6.
Newell's sub. of lots 4, 5, 6, 7, 8 and 9, block 152, 352, Vol. 6.	<b>RILEY CENTRE</b> , 476, Vol. 9.
S. R. Sanford's sub. of block 386, 438, Vol. 8.	<b>ROCHESTER</b> :
<b>NASHVILLE</b> , Orsemus A. Phillip's 2d Addition, 413, Vol. 7.	Woodward's Addition, 148, Vol. 3.
<b>NEWAYGO</b> , Wood's Addition, 61, Vol. 1.	<b>SAGINAW AND VICINITY</b> :
<b>NEW ERA</b> , 386, Vol. 7.	J. Blackmore's 2d Addition, 7, Vol. 1.
<b>NEWPORT CENTRE</b> , 256, Vol. 5.	George Schmidt's Addition, 14, Vol. 1.
<b>NIEVANA</b> , 91, Vol. 2.	Cloeter's Addition, 15, Vol. 1.
<b>NORRIS</b> , 70, Vol. 2.	H. L. Miller's 3d Addition, 87, Vol. 1.
P. W. Norris and W. A. Ennis' Addition, 306, Vol. 6.	Storch's sub. of block 294, N. of Cass St., 38, Vol. 1.
<b>NORTH MUSKEGON</b> , 414, Vol. 7.	Robinson's sub. of block 15 of Harry Miller's Addition, 94, Vol. 2.
<b>NUNICA</b> :	Fitzhugh's sub. of part of S. E. $\frac{1}{4}$ of Sec. 12, T. 12 N., R. 4 E., 187, Vol. 4.
J. C. Christenson and Co's Addition, 46, Vol. 1.	Mary Williams' Addition, 449, Vol. 8.
Adsit's Addition, 80, Vol. 2.	P. C. Andre's sub. of lots 1, 2, 3 and 4, block 13, N. of Cass St., 460, Vol. 8.
<b>OMAR</b> , 376, Vol. 7.	A. Rust's addition, 489, Vol. 9.
<b>OSCODA</b> :	<b>SAND BEACH</b> , part of, 247, Vol. 5.
Loud, Gay, and Co.'s Addition, 81, Vol. 2.	<b>SAND LAKE</b> :
Loud, Gay, and Co.'s 2d Addition, 404, Vol. 7.	Stone and Seeley's Addition, 431, Vol. 8.
<b>OTSEGO LAKE</b> , 362, Vol. 7.	Stone and Seeley's Addition, 475, Vol. 8.
<b>OTTAWA LAKE</b> , 233, Vol. 5.	<b>SCHOFIELD</b> , 259, Vol. 5.
<b>OTTER LAKE</b> , 233, Vol. 4.	McIntyre's Addition, 257, Vol. 5.
<b>OWOSSO</b> :	<b>SERHEWAING</b> :
George Thomas' Addition, 121, Vol. 2.	McKay's sub. of part of S. E. $\frac{1}{4}$ of N. W. $\frac{1}{4}$ , Sec. 8, T. 15 N., R. 9 E., 299, Vol. 6.
A. L. and B. O. William's sub. of out-lots 8 and 9, original plat, 410, Vol. 7.	Andrew J. Crutchfield's Addition, 364, Vol. 7.
A. and R. D. Crawford's Addition, 472, Vol. 8.	<b>SHELBY</b> , 334, Vol. 7.
<b>OXFORD</b> , Howell's Addition, 282, Vol. 5.	<b>SHERWOOD</b> , 83, Vol. 2.
<b>PETOSKEY CITY</b> , 206, Vol. 4.	<b>SHERIDAN</b> :
Ignatius and Lewis Petoskey's Addition, 207, Vol. 4.	McFargo's Addition, 402, Vol. 7.
Shaw and McMillan's Addition, 322, Vol. 6.	<b>SILVER CITY</b> , 429, Vol. 8.
Mitchell and John Petoskey's Addition, 361, Vol. 7.	<b>SOUTH TRENTON</b> , 24, Vol. 1.
Frazer and Curdy's Addition, 392, Vol. 7.	<b>SOUTH ROCKWOOD</b> , 253, Vol. 5.
Ignatius Petoskey's Addition, 461, Vol. 8.	<b>SPARTA</b> :
Henry H. Keep's Addition, 462, Vol. 8.	Hinman's Addition, 152, Vol. 3.
Francis Petoskey's Addition, 463, Vol. 8.	<b>STANTON</b> :
Wm. M. Everett's 2d Addition, 466, Vol. 8.	Israel J. Lucas' sub. of out-lot 2, Moore and Smith's Addition, 50, Vol. 1.
Shaw and McMillan's 3d Addition, 467, Vol. 8.	William F. Turner's Addition, 139, Vol. 3.
Charles Carmichael's Addition, 468, Vol. 8.	G. W. Child's Addition, 159, Vol. 3.
Wm. M. Everett's Addition, 469, Vol. 8.	Bamber's Addition, 162, Vol. 3.
Loveless Blaney's Addition, 470, Vol. 8.	J. P. Beers' Addition, 169, Vol. 4.
<b>PERRY CENTER</b> , 387, Vol. 7.	Mishler's Addition, 451, Vol. 8.
<b>PERE CHENEY</b> , 471, Vol. 8.	<b>ST. CLAIR</b> :
<b>PEWAMO</b> :	Salt Co.'s Addition, 64, Vol. 1.
Sherwood and Loomis' Addition, 167, Vol. 3.	<b>STERLING</b> , 334, Vol. 6.
<b>PINCONNING</b> , 53, Vol. 1.	<b>STONE POINT</b> , 262, Vol. 5.
<b>PIERPORT</b> , 450, Vol. 3.	<b>ST. LOUIS</b> :
<b>PONTIAC</b> :	S. S. Hastings' Addition, 298, Vol. 6.
Sanderson and Johnson's Addition, 336, Vol. 6.	J. F. Newton's Addition, 358, Vol. 6.
<b>PORT AUSTIN</b> :	<b>STURGIS</b> :
Ayres, Learned, and Ayres' plat, 377, Vol. 7.	Broadus' Addition, 346, Vol. 6.
	McKee's Addition, 347, Vol. 6.
	Jacob's Addition, 348, Vol. 6.

Table No. 323.—Continued.

SUMMERVILLE, 442, Vol. 8.  
 THOMAS, 79, Vol. 2.  
 TORCH LAKE:  
   Extension of Torch Lake City, 201, Vol. 4.  
 TRUFANT, 269, Vol. 5.  
 TRAVERSE CITY:  
   Haviland's Addition, 397, Vol. 7.  
 UNIONVILLE:  
   H. C. Marvin's Plat, 440, Vol. 8.  
 UNION CITY:  
   Ewer's Addition, 430, Vol. 8.  
 VANDALIA:  
   Harriet R. Shilling's Addition, 307, Vol. 6.  
 VASSAR:  
   Ballard's Addition, 120, Vol. 2.  
   Harrington's Addition, 129, Vol. 3.  
 VESTABURG, 452, Vol. 8.  
 WALZ:  
   Louis Ernst Addition, 321, Vol. 6.  
 WASREY, 356, Vol. 6.  
 WAYNE:  
   Clark and Jamieson's Addition, 190, Vol. 3.

WENONA AND VICINITY:  
   Zagelmeyer and Co's 1st Addition, 54, Vol. 1.  
   Zagelmeyer and Miller's 1st Addition, 55, Vol. 1.  
   Pierce's sub. of E. part of N. E.  $\frac{1}{4}$  of S. E.  $\frac{1}{4}$ ,  
     Sec. 17, T. 14 N., R. 5 E., 140, Vol. 3.  
   Mrs. E. P. Birney's Addition, 186, Vol. 2.  
   Mrs. E. O. J. C. Turbush's 1st Addition, 271, Vol. 5.  
 WEST BRANCH, 62, Vol. 1.  
 WESTON:  
   J. C. Hoadley's Addition, 20, Vol. 1.  
 WHEELER, 498, Vol. 2.  
 WHITE HALL:  
   H. C. Farnum's Addition, 92, Vol. 2.  
 WILKINSON, 196, Vol. 4.  
 WILLIAMSON:  
   Owen's 2d Addition, 87, Vol. 2.  
   Spaulding's 2d Addition, 115, Vol. 2.  
 WOODLAND, 284, Vol. 6.  
 WYANDOTTE:  
   Wilkinson, Post, and Hurst's Addition, 191, Vol. 4.  
   Eureka Iron Co.'s sub. of blocks 231, 232, 261,  
     and 262, 200, Vol. 4.

# INDEX.

## A.

### ABSTRACT:

- Of Receipts to State Treasury—*
  - during fiscal year—daily, in gross, 10.
  - from Oct. 1, 1874, to close of each day, inclusive, 12.
  - since March 1, 1836,—net cash, land warrant, double and fictitious, 186-7.
  - since 1829 (Territorial and State Treasuries), 184.
- Of Disbursements from State Treasury—*
  - during fiscal year—daily, in gross, 11.
  - from Oct. 1, 1874, to close of each day, inclusive, 13.
  - since March 1, 1836,—net cash, land warrant, double and fictitious, 186-7.
  - since 1829 (Territorial and State Treasuries), 184.
- of loans made by State since its organization, 200-1.
- of the several classes of Bonds, 190-1.

### ACCOUNTS:

- county, xxxi., xxxii., 70-147.
- system of, xlii.
- Deposit,—see "Funds".

### ACRES:

- Returned as delinquent for taxes of 1874, 66.
- 1875, 65.
- number of, rejected, 106.

### ADJUSTED BONDS—see "Bonds".

### ADVERTISED:

- taxes of 1874, to be sold in Oct., 1875, 66.
- number of descriptions, 43.

### ADVERTISING:

- lands delinquent for taxes, to be sold in Oct., 1875,—amount paid publishers for, 43.

### AGRICULTURAL COLLEGE:

- fund, 23—see also "Funds".
- interest fund, 23—see also "Funds".
- receipts and expenditures, as shown by vouchers filed, xviii., 150-1, 152.
- amount paid to, by State, on appropriations, since organization, xvii., xviii., 189.
- during fiscal year, 39.
- as interest on Agricultural College fund, since 1870, 189.
- from interest received of holders of part-paid certificates, since 1870, 189.
- lands, net receipts from sale of, since 1868, 188.
- for interest and penalty from holders of part-paid certificates of, since 1869, 188.

### ALCONA COUNTY—see "Counties."

### ALLEGAN AND MARSHALL R. R. BONDS—see "Bonds."

### ALLEGAN COUNTY—see "Counties."

### ALPENA COUNTY—see "Counties."

### ANALYSIS OF STATE TREASURY RECEIPTS AND DISBURSEMENTS:

- for fiscal year, 8, 9.
- since March, 1836, summary, 166-7.
- by funds and accounts—see "Funds."
- summary of, 168-9.

- net, as classified when received, 165.
- net, as classified with transfers made, 165.

### ANTRIM COUNTY—see "Counties."

### APPENDIX:

- contents of, xxiv.

### APPORTIONMENT OF STATE TAX:

- for 1876, 68-9.
- since 1837, 207.
- mills on \$1.00 of valuation, 207.
- rate per capita, 207.
- compared with treasury receipts from tax, 207.

### APPROPRIATIONS:

- amount paid during, and amount undrawn at close of, each month during fiscal year, 3, 161.
- undrawn Sept. 30, 1875, 39-41.
- for 1876, 39-41.
- paid during fiscal year,—by funds and institutions or objects, 39-41.
- charged out during, and undrawn at close of, fiscal year, 39, 41.
- paid to the several State institutions since 1836, xvii., xviii., 189.
- for new State Capitol—see "New State Capitol".



**A. Continued.****ASYLUM:**

fund, 20—see also "Funds."

amount paid on appropriations from, during fiscal year, 40.

lands, net receipts from sale of, since 1850, 188.

for interest and penalty from holders of part-paid certificates of, since 1850, 188.

for insane, Eastern (at Pontiac), receipts and expenditures, as shown by vouchers filed, xx., 150-1, 155.

amount paid on appropriations for, since its organization, xvii., xviii., 189.

during fiscal year, 40.

Michigan (at Kalamazoo), receipts and expenditures, as shown by vouchers filed, xx., 150-1, 155.

amount paid on appropriations for, since its organization, xvii., xviii., 189.

amount paid on appropriations for, during fiscal year, 40.

for the D. and D. and the B., receipts and expenditures, as shown by vouchers filed, xix., 150-1, 154.

amount paid on appropriations for, since its organization, xvii., xviii., 189.

during fiscal year, 40.

**ATTORNEY GENERAL'S ACCOUNT**—see "Funds."

**ATTORNEY GENERAL'S OFFICE:**

salaries, 30.

**AUDITOR GENERAL'S DEPOSIT ACCOUNT**—see "Funds."

**AUDITOR GENERAL:**

salary of, also of deputy, book-keeper, and regular clerks, 30.

salaries of extra clerks to, 34, 36, 37.

**AWARDS OF BOARD OF STATE AUDITORS:**

amount paid on, 18, 46.

**B.****BALANCES:**

*Of County Accounts—*

July 1, 1875, 70-1.

June 30, 1876, 63, 70-1.

debit, apportioned with State tax, 68-9.

various changes in, during year ending June 30, 1876, xxxi.

from June 30, 1876, to date of settlement, xxxii.

*Treasury—*

at commencement and close of each fiscal year from 1829 to 1876, inclusive, 184-3.

by funds, Sept. 30, 1875, and Sept. 30, 1876, 2, 3, 4,—see also, "Funds."

with changes made in the system of accounts, 160-1-2, 164.

revenue and not-revenue, 2, 3, 160-1, 164.

revenue; not-revenue; appropriations; and of Sinking fund, at 15th and last days of each month during fiscal year; also, amount of revenue less than liabilities of revenue, 17.

at close of each month during fiscal year, 16.

in treasury and in bank, 16.

increase or decrease of, during each month, 16.

to close of each month, 16.

at close of each day during fiscal year, 14-15.

increase or decrease of, during each day, 14-15.

maximum and minimum, during fiscal year, 3, 14-15, 161.

of appropriations, undrawn—see "Appropriations."

of specific taxes unpaid—see "Specific Taxes."

**BANK FUND**—see "Funds."

**BANKS:**

State funds in, at close of each month, 16.

amount of interest on deposits, received from, 47.

**BARAGA COUNTY**—see "Counties."

**BARRY COUNTY**—see "Counties."

**BAY COUNTY**—see "Counties."

**BENZIE COUNTY**—see "Counties."

**BERRIEN COUNTY**—see "Counties."

**BIDS TO STATE:**

in Oct., 1875, amount of, 66, 72-3.

1876, amount of, 72-3.

**BOARD OF EQUALIZATION**—State—see "Valuation."

**BOARDS OF SUPERVISORS:**

valuation equalized by, 206.

**BOARD OF STATE AUDITORS:**

amount paid as awards of, 18, 46.

**BONDED DEBT**—see "State Debt."

**BONDS:**

abstract of the several classes of, 190-1.

amount received from sale of, since organization of State, 186-7, 200.

amount paid on all classes of, since organization of State, 186-7, 201.

Nov. 30, 1866, by years, 197.

from two-million-loan sinking fund, 192.

outstanding at close of fiscal year, iv., 2, 160, 190-1, 201.

amount of, falling due by years, iv.

each fiscal year from 1866 to 1876, inclusive, 198-9.

received in payment for Mich. Central and Mich. Southern Railroads, 187, note "k".

discount on, 192.

premium on, v., 202, 203.

B. *Continued.*

BONDS:—(Continued.)

BONDS.	Amounts outstanding at commencement and close of fiscal year, and amount paid during fiscal year.	Acts under which issued: when payable; rate of interest; and amount outstanding Sept. 30, 1876.	Amount issued, amount retired through two-million loan sinking fund (canal bonds through canal fund), and amount outstanding.	Amount paid during each fiscal year from 1867 to 1876, inclusive.	Amount outstanding at close of each fiscal year from 1866 to 1876, inclusive.	Face of bonds issued, amount realized, amount of payments, and amount outstanding Sept. 30, 1876.
	Page.	Page.	Page.	Page.	Page.	Page.
Adjusted and adjustable .....	2, 160	190	-----	197	198-9	
Allegan and Marshall R. R. ....	-----	190	-----	-----	-----	
Canal, 27.....	2, 160	191	196	197	198-9	200, 203
Delinquent tax (July 1, '39).....	-----	190	-----	-----	-----	200
"    " to counties.....	-----	190	-----	-----	-----	
Detroit and Pontiac R. R. ....	-----	190	-----	-----	-----	200
Five-million loan.....	-----	190	-----	197	198-9	200
General fund.....	-----	190	-----	-----	-----	200
Internal imp. warrant.....	-----	190	-----	-----	-----	200
Interest.....	-----	190	-----	-----	-----	201 note α
Palmyra and Jacksonburgh R.R.	-----	190	-----	-----	-----	200
Penitentiary.....	-----	190	-----	-----	-----	200
Renewal loan, 26, 61.....	2, 160	190	192, 195	197	198-9	200, 202
Temporary loan.....	-----	190	192, 195	-----	-----	200
Two-million loan, 26, 61.....	2, 160	191	192-3	197	198-9	200, 203
University.....	-----	190	-----	-----	-----	200
War.....	-----	191	192	197	198-9	200
War bounty, 26, 61.....	2, 160	191	192, 194	197	198-9	200, 203
Ypsilanti and Tecumseh R. R. ..	-----	1 0	-----	-----	-----	

## BOUNTY:

soldiers', vill., 27.

wolf, 18.

BRANCH COUNTY—see "Counties".

## C.

CALHOUN COUNTY—see "Counties".

CANAL BONDS—see "Bonds".

CANAL TOLLS:

collected by Supt., 157.

receipts to State treasury on account of, 27.

CARE OF JUVENILE OFFENDERS:

amount paid for, xxvii., 18, 44.

CASH:

in treasury at close of each month during fiscal year, 18.

bank at close of each month during fiscal year, 18.

CASS COUNTY—see "Counties".

CHARGED BACK TO COUNTIES:

taxes, etc., since 1841, 210 to 260.

June 30, 1870, 64.

CHARGES:

and fees—see "Fees and Charges."

office, amounts received and refunded, 18, 19.

CHARLEVOIX COUNTY—see "Counties".

CHEBOTGAN COUNTY—see "Counties".

CHIPPEWA COUNTY—see "Counties".

CLARE COUNTY—see "Counties."

CLERKS:

*Extra:*

Auditor General's office, 18, 34, 36, 37, 42.

Secretary of State's office, 18, 34, 35.

State Land office, 18, 34, 35.

State Treasury, 18, 34, 38.

State Board of Health, 18, 34, 38.

Supt of Public Instruction's office, 18, 34, 38.

amount paid to, during fiscal year, xxvii.

*Regular:*

Auditor General's office, 30.

Secretary of State's office, 30.

State Land office, 30.

to Attorney General, 30.

Commissioner of Insurance, 30.

Commissioner of Railroads, 31.

State Board of Health, 31.

Swamp Land State Road Commissioners, 31.

and deputy, of Supreme Court, 33.

C. *Continued.*

CLINTON COUNTY—see "Counties."

## COMMISSION:

exchange, etc., paid on bonds, 201, 202, 203.

## COMMISSIONER:

Acting, for D., D. and R., 31.

of Insurance, deputy, and clerk to, 30.

Railroads, and clerk to, 31.

State Land office, deputy, book-keeper, and draughtsman, 28.  
clerks to—see "Clerks."

Swamp Land State Road, and clerk to, 31.

## COMMISSIONERS:

Board of, for C., P., P., and R. institutions, 39, 41.

fish, 39.

of deeds, amount received for commissions issued to, 18.

## COMPANIES:

reports of, manufacturing, 60.

plank road, 58-9.

street railway, 58-9.

non-producing mining, that have filed reports, 57.

specific taxes paid by—see "Specific Taxes."

## CONTINGENT FUND—see "Funds."

## CONVEYING CONVICTS TO STATE PRISON:

amount paid for, xxvii., 18, 44.

## CONVEYING CHILDREN TO STATE PUBLIC SCHOOL:

amount paid for, xxvii., 18, 44.

## COLLECTIONS OF TRESPASSES ON RAILROAD LANDS, 5—see also "Funds."

## COUNTIES:

COUNTIES.	ACCOUNTS.			Acc'ts since 1841 to June 30, 1876.	
	For Year Closing June 30, 1876.		Under Sec. 106, Tax Law.	Summary.	Abstract.
	Summary.	Statement.	Summary.		
	Page.	Page.	Page.	Page.	Page.
Alcona.....	70	74	72	208	210
Allegan.....	70	75	72	208	210
Alpena.....	70	76	72	208	210
Antrim.....	70	77	72	208	212
Baraga.....	70	78	72	208	212
Barry.....	70	79	72	208	212
Bay.....	70	80	72	208	214
Benzie.....	70	81	72	208	214
Berrien.....	70	82	72	208	214
Branch.....	70	83	72	208	216
Calhoun.....	70	84	72	208	216
Cass.....	70	85	72	208	216
Charlevoix.....	70	86	72	208	218
Cheboygan.....	70	87	72	208	218
Chippewa.....	70	88	72	208	218
Clare.....	70	89	72	208	220
Clinton.....	70	90	72	208	220
Delta.....	70	91	72	208	220
Eaton.....	70	92	72	208	222
Emmet.....	70	93	72	208	222
Genesee.....	70	94	72	208	222
Gladwin.....	70	95	72	208	224
Grand Traverse.....	70	96	72	208	224
Gratiot.....	70	96	72	208	224
Hillsdale.....	70	97	72	208	226
Houghton.....	70	98	72	208	226
Huron.....	70	99	72	208	226
Ingham.....	70	100	72	208	228
Ionia.....	70	101	72	208	23
Iosco.....	70	102	72	208	23
Isabella.....	70	103	72	208	230
Isle Royal.....	70	104	72	208	230
Jackson.....	70	105	72	208	230
Kalamazoo.....	70	106	72	208	232
Kalkaska.....	70	107	72	208	232

C. Continued.  
COUNTIES:--(Continued.)

COUNTIES.	ACCOUNTS.			Acc'ts SINCE 1841 to JUNE 30, 1876.	
	For Year Closing June 30, 1876.	Under Sec. 106, Tax Law.			
	Summary.	Statement.	Summary.	Summary.	Abstract.
	Page.	Page.	Page.	Page.	Page.
Kent.....	70	108	72	208	232
Keweenaw.....	71	109	73	208	234
Lake.....	71	110	72	208	234
Lapeer.....	71	111	73	208	234
Leelanaw.....	71	112	73	208	236
Lenawee.....	71	113	73	208	236
Livingston.....	71	114	73	208	236
Mackinac.....	71	115	73	208	238
Macomb.....	71	116	73	208	238
Manistee.....	71	117	73	208	238
Manitou.....	71	118	73	208	240
Marquette.....	71	119	73	208	240
Mason.....	71	120	73	208	240
Mecosta.....	71	121	73	208	242
Menominee.....	71	122	73	208	242
Midland.....	71	123	73	208	242
Missaukee.....	71	124	73	208	244
Monroe.....	71	125	73	208	244
Montcalm.....	71	126	73	208	244
Muskegon.....	71	127	73	208	246
Newaygo.....	71	128	73	208	246
Oakland.....	71	129	73	208	246
Oceana.....	71	130	73	208	248
Ogemaw.....	71	131	73	208	248
Ontonagon.....	71	132	73	208	248
Osceola.....	71	133	73	208	250
Otsego.....	71	134	73	208	250
Ottawa.....	71	135	73	208	250
Presque Isle.....	71	136	73	208	252
Roscommon.....	71	136	73	208	252
Saginaw.....	71	137	73	208	252
Sanilac.....	71	138	73	208	254
Schoolcraft.....	71	139	73	208	254
Shiawassee.....	71	140	73	208	254
St. Clair.....	71	141	73	208	256
St. Joseph.....	71	142	73	208	256
Tuscola.....	71	143	73	208	256
Van Buren.....	71	144	73	208	258
Washtenaw.....	71	145	73	208	258
Wayne.....	71	146	73	208	260
Wexford.....	71	147	73	208	260

COUNTIES:

amount paid to, from general fund for ordinary purposes, 18, 62.

P. S. Int. fund for schools, 24, 63.

on awards of Board of State Auditors for use of, 46.

acres of land returned delinquent for taxes of 1874, 66.

1875, 65.

taxable property, valuation of--see "Valuation."

taxes apportioned to, from 1833 to 1876, 207.

for 1876, 68-9.

of 1874, delinquent, advertised, 108.

sale for, 66.

of 1875, returned delinquent, 65.

rejected, 65.

credited to counties, 65.

charged back to, June 30, 1876, 64.

when laid out, 204-5.

attached to other counties, 204-5.

organized, 204-5.

transactions between State and, during year ending June 30, 1876, xxxi.

from June 30, 1876 to date of settlement with, xxxii.

former years, xii, 208 to 261.

C. *Continued.*

- COUNTY TREASURERS:
  - amount paid to, for conducting tax sales, 43.
  - summary of reports of, as to collection of liquor tax, 148-9.
- CORONERS' FEES:
  - paid during fiscal year, 42.
- COSTS OF SUITS:
  - detail of, 45.

## D.

- DAILY BUSINESS:
  - transactions for fiscal year on form for, 2-3, 160-1.
- DEBT—see "State Debt."
- DELINQUENT TAXES:
  - of 1874, advertised, 60.
    - paid before sale, 66.
    - amount sold, 66.
    - bids to State, 66.
  - acres returned, 66.
  - amount paid publishers for advertising, 43.
  - disposition, of, xxxiii.
  - of 1875, returned, 65.
    - rejected, 65.
    - credited to counties, 65.
  - refunded during fiscal year, 18.
  - collected during fiscal year, 19.
  - charged back to counties June 30, 1876, 64.
- DEPOSITS:
  - of cash, in banks at close of each month, 16.
  - amount received for interest on, during fiscal year, 47, 85.
  - accounts—see "Funds."
- DELINQUENT TAX BONDS—see "Bonds."
- DELTA COUNTY—see "Counties."
- DETROIT AND PONTIAC RAILROAD BONDS—see "Bonds."
- DEWEY ASSET LANDS, 29—see also "Funds."
- DIRECT TAXES:
  - net receipts from, since 1836, 186.
    - 1840, 207.
    - manner of determining, xxviii.
- DISBURSEMENTS:
  - Territorial Treasury*—
    - since 1823, 184.
  - State Treasury*—
    - during fiscal year,
      - gross and net, iii.
      - daily, 11.
      - from Oct. 1, 1875, to close of each day, 13.
      - month, 16.
    - by funds or accounts, 2, 3, 4, 8, 9, 160-1, 162.
      - revenue and not revenue, 2, 3, 8, 9, 160-1.
    - to county treasurers, for conducting sales, 43.
    - publishers, for advertising lands for sale, 43.
    - counties, for taxes collected, 62.
      - charges at asylums, 62.
      - from F. S. Interest fund, 63.
    - on salaries of State officers, 18, 30-1.
    - and expenses of judicial department, 18, 32-3.
    - of extra clerks, 34 to 38.
    - appropriations, 117-9.
    - allowances of Board of State Auditors, 46.
    - expense of sales, 18, 42.
    - as coroners' fees, 18, 42.
    - from two-million loan sinking fund, 61.
    - as interest on bonded debt, 18, 27.
    - from each fund—see the several funds, 18 to 29.
  - since March 1, 1836,
    - by funds, net, revenue and not revenue, 164-5, 167, 168-9.
    - gross, 163-9.
    - gross, 184, 187.
    - net cash, 186-7.
    - land warrant, 186-7.
    - double and fictitious, 186-7.
    - as interest on trust funds, 186, 189.
    - from receipts for interest on part-paid lands, 186, 189.
    - to State institutions, on appropriations, 186, 189.
    - from two-million loan sinking fund, 192.
    - on State debt, 186, 201.
    - for new State Offices and new Capitol, 186.
    - on account of St. Mary's Falls Ship Canal, 187.
    - on bonded debt since Nov. 30, 1868, 197.
- DISCOUNT ON BONDS, 192.

## E.

- EASTERN ASYLUM FOR INSANE:**  
 receipts and expenditures for, as shown by vouchers filed, xx., 150-1, 155.  
 amount paid on appropriations for, during fiscal year, 40.  
 since organization, xviii., 180.
- EATON COUNTY**—see "Counties."
- EMMET COUNTY**—see "Counties."
- EQUALIZED VALUATION:**  
 since 1837, by Boards of Supervisors, 206.  
 State Board of Equalization, 206.
- ESCHEATS, 24**—see "Funds."
- EXCESSIVE REFUNDINGS AND REIMBURSEMENTS, 166.**
- EXECUTIVE DEPARTMENTS:**  
 salaries paid in each during fiscal year, 30-1.
- EXCHANGE, COMMISSION, ETC.:**  
 amount of, paid on bonds, etc., 186, 201, 202, 203.
- EXPENDITURES**—see "Disbursements."
- EXPENSES:**  
 of judiciary, 32-4.  
 sales, 42.  
 State Institutions—see "State Institutions."
- EXPRESS SPECIFIC TAXES:**  
 amount received, 57.
- EXTRA CLERKS:**  
 amount paid, during fiscal year, 34 to 38.

## F.

- FEES:**  
 amount paid to coroners, 42.  
 collectors', received, 19.  
 refunded, 18.
- FEES AND CHARGES:**  
*Collected during fiscal year—*  
 by Auditor General, 19.  
 Commissioner of Land Office, 19.  
 Secretary of State, 19.  
*Collected since organization of State—*  
 at Auditor General's Office, 185.  
 State Land Office, 185.  
 Secretary of State's Office, 185.  
 State Treasurer's Office, 185.  
 Executive Office 185.
- FISCAL YEAR:**  
 transactions during, iii. to xxxviii.,—see also "Receipts," "Disbursements," and "Transfers."
- FISH COMMISSIONERS:**  
 amount paid on appropriations for Board of, 39.
- FIVE-MILLION LOAN**—see "Bonds."
- FIVE-YEAR LAW, xxxiii.**
- FREIGHT, SLEEPING, AND PALACE CAR SPECIFIC TAX, 56.**
- FUNDS:**  
 when opened, 164.  
 closed, 164.
- FUNDS:**

FUNDS.	TRUE FUNDS.	Transactions in Funds for Fiscal Year closing Sept. 30, 1876.	Gross Rece'ts and Disbursements, Refundings and Reimbursements, Net, Revenue and Not Revenue Receipts and Disbursements.		Net Revenue and Not Revenue Receipts and Disbursements, after Transfers on Ledger and Transfers not on Ledger, to and from the organization of the State.	Revenue, Not Revenue, and Fund Balances Sept. 30, 1876, obtained by using Revenue and Not Revenue credits and debits to Funds since the organization of the State.	Received in one and refunded through another.
			FISCAL YEAR.	SINCE ORGANIZATION OF STATE.			
	Page.	Page.	Page.	Page.	Page.	Page.	Page.
Summary Tables.....	163	4	166	166, 168			
Agricultural College.....	173	23	8	173	165	164	
Agricultural College Interest.....		23	8	178	165	164	166
Asylum.....		20	8	175	165	164	
Attorney General.....					165	164	
Auditor General's Deposit.....					165	164	
Bank.....					165	164	166
Collections of Tres. on R. R. L'ds.....					165	164	
Contingent.....					165	164	
Dewey Asset Lands.....		29	9	182	165	164	
Escheats.....		24	8	174	165	164	

F. *Continued.*

FUNDS:—(Continued.)

FUNDS.	TRUST FUNDS	Transactions in Funds for Fiscal Year closing Sept. 30, 1876.		Gross Receipts and Disbursements, Refundings and Reimbursements, Net Revenue and Not Revenue Receipts and Disbursements.		Net, Revenue and Not Revenue Receipts and Disbursements; also, Transfers on Ledger and Transfers not on Ledger, by Funds, since the organization of the State.		Revenue, Not Revenue, and Fund Balances, Sept. 30, 1876, obtained by using Revenue and Not Revenue Credits and debits to funds since the organization of the State.		Received in one and refunded through another.
		Page.	Page.	FISCAL YEAR.	SINKING OR ORGANIZATION OF STATE.	Page.	Page.	Page.	Page.	
General.....		18		8		170	165	164	166	
Geological.....							165	164		
Hazelfont Asset Lands.....		29				182	165	164		
Internal Improvement.....				9		171	165	164	166	
Internal Improvement Warrants.....		28								
Land Warrants.....		28								
Land Warrants—2d series.....		28								
Library.....							165	164		
Lighthouse Deposits.....							165	164		
Mich. Central R. R. Deposits.....							165	164		
Mich. Southern R. R. Deposits.....							165	164		
Mich. State Bank Assets.....							165	164	166	
Military.....		27		8		180	165	164	166	
Militia.....							165	164		
Normal School.....	172	22		8		172	165	164		
Normal School Interest.....		22		8		177	165	164		
Normal School Deposit.....							165	164		
Normal School Interest Deposit.....							165	164		
Oakland & Ottawa R. R. Deposits.....							165	164		
Ontonagon Co. Deposit.....							165	164		
Penitentiary.....							165	164	166	
Portage Lake Canal.....							165	164		
Primary School.....	173	24		8		173	165	164	166	
Primary School Interest.....		24		8		178	165	164		
Primary School 5 per cent.....	174	24				174	165	164		
Primary School Deposit.....							165	164		
Primary School Interest Deposit.....							165	164		
Sec'y of St. Mary's Canal Deposit.....							165	164		
Sinking.....							165	164	166	
Soldiers' Aid.....		23		8		180	165	164		
Soldiers' Home.....							165	164		
Soldiers' Relief.....							165	164	166	
Specific Tax.....		22		8		170	165	164		
State Building.....		21		8		176	165	164		
State Building Deposit.....							165	164		
State Building Interest Deposit.....							165	164		
State Salt Spring Land Deposit.....							165	164		
State Salt Spring L'd Int. Deposit.....							165	164		
State Prison.....							165	164		
St. Joseph Valley R. R. Deposits.....							165	164		
St. Mary's Canal.....		27		8		181	165	164		
Sundry Deposits Account.....		29		9		183	165	164		
Sup't of Pub. Ins.—(J. D. Pierce).....							165	164		
Suspense Account.....		29				181	165	164	166	
Swamp Land.....		25		8		175	165	164		
Swamp Land Interest.....		25		8		179	165	164		
Swamp Land Deposit.....							165	164		
Swamp Land Interest Deposit.....							165	164		
Swamp Land Trespass Deposit.....							165	164		
Swamp L'd W'ts, Act 117, 1859, &c.....		26								
Swamp L'd Warrants, 3d series, Sec. 8, Act 76, 1867.....		26								
Toledo War.....							165	164		
Treasurer of University Deposit.....							165	164		
Treasury Notes.....		29				183	165	164		
Treasury Notes Interest.....							165	164		
Two-Million-Loan Sinking.....		26		8		171	165	164	166	
University.....	172	23		8		172	165	164		
University Aid.....		23		8		176	165	164		
University Deposit.....							165	164		
University Interest.....		23		8		177	165	164		
University Interest Deposit.....							165	164		
War.....		27		8		179	165	164	166	
War Loan Sinking.....							165	164	166	

G.

GENESEE COUNTY—see "Counties."  
 GENERAL FUND:  
     transactions through, 18, 19,—see also "Funds."  
     amounts paid from, to counties during fiscal year, 62  
 GENERAL FUND BONDS—see "Bonds."  
 GEOLOGICAL SURVEY, xxxix  
     appropriations for, 39, 41.  
 GEOLOGICAL FUND—see "Funds."  
 GLADWIN COUNTY—see "Counties."  
 GRAND TRAVERSE COUNTY—see "Counties."  
 GRATIOT COUNTY—see "Counties."  
 GROSS DISBURSEMENTS—see "Disbursements."  
 GROSS RECEIPTS—see "Receipts."

H.

HAZELTON ASSET LANDS, 29—see also "Funds."  
 HILLSDALE COUNTY—see "Counties."  
 HOLDERS OF CERTIFICATES OF PART-PAID LANDS:  
     amount of interest received from, 188.  
 HOUGHTON COUNTY—see "Counties."  
 HURON COUNTY—see "Counties." paid to educational institutions, 189.

I.

INCREASE OR DECREASE OF BALANCE—see "Balances."  
 INGHAM COUNTY—see "Counties."  
 INTEREST:  
     *Payments—*  
         on bonded debt during fiscal year, vi, 18, 27.  
             since 1836, 186.  
                 by classes of bonds, 200 to 203.  
                 received in payment for Mich. Central and Mich. South. Railroads, 187,  
                 note "k".  
         trust funds during fiscal year, 60.  
             since 1836, 186, 189.  
         from receipts from holders of part-paid certificates, 186, 189.  
     *Receipts—*  
         on surplus revenue, etc., 47-8.  
         funds deposited in banks, during fiscal year, 47.  
             since 1854, 185.  
         past due specific taxes, 47-8.  
         from holders of part-paid certificates, since 1836, 186, 188.  
     *In County Accounts—*  
         charged and credited during year closing June 30, 1876, 70-1.  
             since 1841, 208-9.  
         amount credited in excess of amount charged, xxxi.  
         matured on bonded debt for the years 1867 to 1876, 198-9.  
         saved on bonded debt, vi.  
 INTEREST BONDS—see "Bonds."  
 INTERNAL IMPROVEMENT FUND, 28—see also "Funds."  
 INTERNAL IMPROVEMENT WARRANTS, 28—see also "Funds."  
 INTERNAL IMPROVEMENT WARRANT BONDS—see "Bonds."  
 INSTITUTIONS—see "State Institutions".  
 INSTITUTION FOR EDUCATING THE D. AND D., AND THE B.:  
     amount paid on appropriations for, during fiscal year, 40.  
     since organization, xviii, xviii, 189.  
 INSURANCE SPECIFIC TAX, 52-3.  
 IONIA COUNTY—see "Counties."  
 IOSCO COUNTY—see "Counties."  
 ISABELLA COUNTY—see "Counties."  
 ISLE ROYAL COUNTY—see "Counties."

J.

JACKSON COUNTY—see "Counties."  
 JUDICIAL DEPARTMENT:  
     payments on account of, 32-4.  
 JUVENILE OFFENDERS—see "Care of Juvenile Offenders."

K.

KALAMAZOO COUNTY—see "Counties."  
 KALKASKA COUNTY—see "Counties."  
 KENT COUNTY—see "Counties."  
 KEWEENAW COUNTY—see "Counties."

L.

LAKE COUNTY—see "Counties."  
 LANDS:  
     net receipts from sale of, cash, 186.  
         by classes, 188.  
         warrant, 187, 188.  
         for interest on part-paid, 186, 188.  
     acres of, returned for taxes of 1874, 63.  
         1875, 65.  
         rejected, 65.



**L. Continued.****LANDS:—(Continued.)**

State tax, xxxiii,  
 sale of, in Oct., 1875, 67, 267.  
 of each year from 1871 to 1876, 263-3.  
 summary of sales of, since organization of State, 262.

**LAND WARRANTS:**

ledger account, 28—see also, "Funds."  
 received for lands, 187, 188.

**LAND WARRANTS, SECOND SERIES, 28—see also "Funds."****LAPEER COUNTY—see "Counties."****LAYING OUT AND ORGANIZATION OF COUNTIES:**

date of, 204-5.

**LEGISLATIVE APPROPRIATIONS:**

amount paid on, during fiscal year, 117-9.  
 to State institutions, since 1836, xvii, xviii, 201.

**LEELANAW COUNTY—see "Counties."****LENAWEE COUNTY—see "Counties."****LIBRARY, STATE:**

appropriations for, 39.

insurance of, 41.

receipts and expenditures, as shown by vouchers filed, xxii, 150-1, 158.

**LIBRARY FUND—see "Funds."****LIGHT-HOUSE DEPOSITS—see "Funds."****LIQUOR TAX:**

act 228, 1875,

receipts for, 18.

parties paying, viii.

act 228, 1875,

summary of reports of County Treasurers under, xxxiv. to xxxix., 148-9.

**LIVINGSTON COUNTY—see "Counties."****LOANS:**

abstract of, 190-1, 200-1.

amount realized on, 200.

in excess of face of, 200.  
 less than cost, 201.

cost of, 201.

in excess of amount realized, 201.

of Bank of Michigan, 200.

Michigan State Bank, 200.

to Territorial Treasurer, 200.

Railroad Companies, Allegan and Marshall, 190.

Detroit and Pontiac, 190, 200.

Palmyra and Jacksonburgh, 190, 200.

Ypsilanti and Tecumseh, 190.

University, 190, 200.

classes of—see "Bonds."

**M.****MACKINAC COUNTY—see "Counties."****MACOMB COUNTY—see "Counties."****MANISTEE COUNTY—see "Counties."****MANITOU COUNTY—see "Counties."****MARQUETTE COUNTY—see "Counties."****MASON COUNTY—see "Counties."****MANUFACTURING COMPANIES:**

summary of reports of, 60.

**MECOSTA COUNTY—see "Counties."****MENOMINEE COUNTY—see "Counties."****MICHIGAN ASYLUM FOR INSANE:**

appropriations for fiscal year, 40.

paid to, since organization, xvii, xviii, 139.

receipts and expenditures for, as shown by vouchers filed, xx., 150-1, 153.

**MICHIGAN CENTRAL RAILROAD DEPOSITS—see "Funds."****MICHIGAN SOUTHERN RAILROAD DEPOSITS—see "Funds."****MICHIGAN STATE BANK ASSETS—see "Funds."****MIDLAND COUNTY—see "Counties."****MILITARY FUND, 27—see also "Funds."****MILITIA:**

payments for transportation of, viii., 27, 40.

fund—see "Funds".

**MISSAUKEE COUNTY—see "Counties."****MINES:**

non-producing, that have filed reports, 57.

**MINING SPECIFIC TAX—see "Specific Taxes".****MONEY:**

in State Treasury at close of each month, 16.

banks at close of each month, 16.

**MONROE COUNTY—see "Counties."****MONTCALM COUNTY—see "Counties."****MUSKOGON COUNTY—see "Counties."****N.****NET CASH RECEIPTS—see "Receipts."****NET CASH DISBURSEMENTS—see "Disbursements."****NEWAYGO COUNTY—see "Counties."**

**N.** *Continued.*

**NEW STATE CAPITOL:**

- payments on account of, during fiscal year, 21, 40.
- total to close of fiscal year, x.
- appropriations for, stated, ix.
- balance of, at close of fiscal year, ix.
- accounts opened under, transactions in, xi, xii., xiii.
- balance of each, Sept. 30, 1878, x.

**NON-PRODUCING MINES:**

- names of, filing reports, 57.

**NOT-REVENUE:**

- receipts, disbursements, and balances, 3, 161.

**NORMAL SCHOOL:**

- payments to, during fiscal year, 22.
- from appropriations, 40.
- since organization, on appropriations, xvii., xviii., 189.
- as interest on Normal School Fund, xvii., xviii., 189.
- from interest received of holders of part-paid certificates, xvii., xviii., 189.
- receipts and expenditures, as shown by vouchers filed, xviii., 150-1.
- lands, net receipts from sale of, since 1830, 183.
- for interest and penalty from holders of part-paid certificates, since 1830, 183.

**NORMAL SCHOOL FUND, 22—see also "Funds."**

**NORMAL SCHOOL INTEREST FUND, 22—see also "Funds."**

**NORMAL SCHOOL DEPOSIT—see "Funds."**

**NORMAL SCHOOL INTEREST DEPOSIT—see "Funds."**

**O.**

**OAKLAND COUNTY—see "Counties."**

**OAKLAND AND OTTAWA R. R. DEPOSITS—see "Funds."**

**OCEANA COUNTY—see "Counties."**

**OFFICE CHARGES:**

- amount received during fiscal year, 19.
- refunded during fiscal year, 18.

**OFFICERS AND EMPLOYEES OF THE EXECUTIVE DEPARTMENTS:**

- salaries paid to, during fiscal year, 30-1.
- undrawn at commencement and close of fiscal year, 31.

**OGEMAW COUNTY—see "Counties."**

**ONTONAGON COUNTY—see "Counties."**

**ONTONAGON COUNTY DEPOSIT ACCOUNT—see "Funds."**

**ORGANIZATION AND LAYING OUT OF COUNTIES, 204-5.**

**OSCEOLA COUNTY—see "Counties."**

**OTSEGO COUNTY—see "Counties."**

**OTTAWA COUNTY—see "Counties."**

**OUTSTANDING WARRANTS:**

- amount at close of each fiscal year, since organization of State, 183.

**P.**

**PALMYRA AND JACKSONBURGH R. R. BONDS—see "Bonds."**

**PART-PAID LANDS:**

- amount of interest and penalty received from holders of certificates of, 188.

**PAYMENTS FROM STATE TREASURY—see "Disbursements."**

**PAYMENTS AND TRANSFERS—TWO-MILLION LOAN SINKING FUND:**

- during fiscal year, 2, 26, 61.
- since its opening, 192.

**PAYMENT OF STATE TROOPS:**

- for transportation, viii., 27, 40.

**PEDDLERS' LICENSES:**

- amount received for, 18.

**PENALTIES:**

- amount collected under Act 11, 1873, 18, 48.

**PENITENTIARY BONDS—see "Bonds."**

**PENITENTIARY FUND—see "Funds."**

**PIONEER SOCIETY:**

- amount paid on appropriation for, 39.
- receipts and expenditures as shown by vouchers filed, xxiii., 150-1, 158.

**PLANK ROAD COMPANIES:**

- specific taxes paid by, 57.
- summary of reports of, 58-9.

**PORTAGE LAKE SHIP CANAL FUND—see "Funds."**

**POSTAGE:**

- amount allowed by Board of State Auditors, 46.
- charged to expense of sales, 42.

**PREMIUM ON BONDS:**

- amount paid, v., 202-3.
- date of payment and rate, v.

**PRESQUE ISLE COUNTY—see "Counties."**

**PRIMARY SCHOOL LANDS:**

- amount received from sale of, since 1839, 188.
- for interest from holders of certificates since 1839, 188.

**PRIMARY SCHOOL FUND, 24,—see "Funds."**

**PRIMARY SCHOOL INTEREST FUND, 24—see "Funds."**

- amount paid from, to counties, 63.

**PRIMARY SCHOOL FIVE PER CENT FUND, 24—see "Funds."**

## P.

*Continued.*

PRIMARY SCHOOL DEPOSIT—see "Funds."

PRIMARY SCHOOL INTEREST DEPOSIT—see "Funds."

PRIMARY SCHOOLS:

amount paid for support of, during fiscal year, 63.

since 1839, from interest from holders of part-paid certificates,  
xvii., xviii., 189.

as interest on Primary School Fund, xvii., xviii., 189

PROPERTY:

valuation of, equalized by Boards of Supervisors, 206.

State Board, 206

PUBLISHERS:

amount paid to, for advertising lands to be sold in Oct., 1875, 42, 43.

## Q.

QUARTERMASTER GENERAL'S DEPARTMENT:

receipts and expenditures, as shown by vouchers filed, xxiii., 150-1, 159.

## R.

RAILROAD COMPANIES:

amount of specific taxes paid by, during fiscal year, 49-51.

due from, at commencement and close of fiscal year, 49-51.

loans made by State in aid of, Allegan and Marshall, 180.

Detroit and Pontiac, 190, 200-1.

Palmyra and Jacksonburgh, 190, 200-1.

Ypsilanti and Tecumseh, 190.

RATE OF STATE TAXES AFFORTIONED FROM 1840 to 1876:

mills on \$1.00, 207.

per capita, 207.

RECEIPTS:

*Territorial Treasury—*

since 1838, 184.

*State Treasury—*

during fiscal year,

gross and net, iii.

daily, 10.

from Oct. 1, 1875, to close of each day, 12.

month, 16.

by funds or accounts, 2, 3, 4, 8, 9, 160-1, 162.

revenue and not-revenue, 2, 3, 8, 9, 160-1.

to general fund for fees and charges, 19.

from sale of Compiled Laws, 19.

Session Laws and Reports, 19.

Michigan Reports, 19.

State bids, and interest on same, 19.

tax lands and interest, 19.

proceeds of sales of lands for taxes, 19.

delinquent taxes, collected, 19.

interest on, 19.

liquor-tax, act 226, 1875, 18.

interest on surplus revenue, etc., 18, 47-8.

funds deposited, 47.

overdue specific taxes, 47-8.

penalties, 18, 48.

miscellaneous, 18, 19.

From specific taxes—railroad, 22, 49-51.

freight, sleeping, and palace car, 22, 58.

insurance, fire, 22, 52.

life, 22, 53.

mining, 22, 54-5.

river improvement, 22, 48.

plank road, 22, 57.

express, 22, 57.

telegraph, 22, 57.

since March 1, 1836,

classification of, 186-7.

by funds, net—revenue and not-revenue, 164-9.

gross, 168-9.

gross, 168-7, 184, 187.

net cash, 186-7.

land warrant, 187.

double and fictitious, 187.

from sale of bonds, 186-7, 200-3.

direct taxes, 186, 207.

specific taxes, 186.

sale of lands, 186, 188.

for interest on part-paid lands, 186, 188.

from United States—5 per cent on sale of Public Lands, 186.

St. Mary's Falls Ship Canal, 187.

for interest on funds deposited, 185.

fees and charges—several State offices, 185.

to trust funds, used in General and Sinking Funds, 163.

to sinking fund through trust funds, since 1863, 163.

**R.** *Continued.*

- RECOMMENDATIONS:**
  - as to change in system of accounts, xlii.
  - appropriations, xlvii.
- REDUCTION OF BONDED DEBT:**
  - during years 1867 to 1876, 197-9.
- REDUCTION OF ANNUALLY ACCRUING INTEREST:**
  - since 1868, 198.
  - on account of bonds purchased, vi.
- REFORM SCHOOL:**
  - appropriations for, paid during fiscal year, 39.
  - since organization, xvii., xviii., 189.
  - receipts and expenditures, as shown by vouchers filed, xxi., 150-1, 157.
- REFUNDINGS AND REIMBURSEMENTS:**
  - by funds for fiscal year, 8, 9.
  - since organization of State, 186-7.
  - by funds, 163-9.
  - excess of, on credit or debit side, 166.
- RENEWAL LOAN BONDS**—see "Bonds."
- RENEWAL AND TEMPORARY LOANS:**
  - amount issued, retired, outstanding—see "Bonds."
- REPORTS:**
  - names of non-producing mines filing same, 57.
  - summary of, from plank-road companies, 58-9.
  - street railway companies, 58-9.
  - manufacturing companies, 60.
- RETURNS OF DELINQUENT TAXES:**
  - of 1875, acres, 65.
  - rejected, 65.
  - per cent of returns, 65.
  - amount of, 65.
  - rejected, 65.
  - per cent of returns, 65.
  - credited counties, 65.
- REVENUE AND NOT-REVENUE:**
  - receipts, expenditures, and balances, 2, 3, 8, 164, 168-9.
- REVENUE, SURPLUS:**
  - interest received on, during fiscal year, 18, 57-8.
- RIVER IMPROVEMENT SPECIFIC TAX**, 22, 48.
- ROSCOMMON COUNTY**—see "Counties."

**S.**

- SAGINAW COUNTY**—see "Counties."
- SALARIES:**
  - of State officers and employes, paid during fiscal year, 30-1.
  - undrawn Sept. 30, 1875, and Sept. 30, 1876, 31.
  - paid extra clerks, 125-9.
  - of judicial department, paid during fiscal year, 32-3.
  - undrawn Sept. 30, 1875, and Sept. 30, 1876, 33.
- SALE OF LANDS:**
  - net receipts from, since March 1, 1836, 186, 188.
  - for interest on, since March 1, 1836, 186, 188.
- SALES:**
  - of lands for taxes of 1874, xxxiii., 66.
  - State tax lands, Oct., 1875, xxxiii., 67.
  - see also under "Lands."
  - amount paid County Treasurers for conducting, 43.
  - expense of, 42.
- SANILAC COUNTY**—see "Counties."
- SCHOOLCRAFT COUNTY**—see "Counties."
- SECRETARY OF STATE:**
  - salary paid to, during fiscal year, 30.
  - deputy and regular clerk, 30.
  - extra clerks, 34, 35.
  - fees and charges received in office of, during fiscal year, 19.
  - since 1867, 185.
- SECRETARY OF BOARD OF CONTROL OF ST. MARY'S CANAL DEPOSIT**—see "Funds."
- SHIAWASSEE COUNTY**—see "Counties."
- SINKING FUND**—see "Funds."
  - Two Million Loan*, 28—see "Funds."
    - receipts to, through trust funds, 163.
    - transactions in, from opening to Sept. 30, 1876, 192.
    - War Bounty Bonds retired through, 194.
    - Renewal and Temporary Loan Bonds retired through, 195.
    - bonds paid from, during fiscal year, 26, 61.
  - War Loan*—see "Funds."
- SOLDIERS' AID FUND**, 22—see "Funds."
- SOLDIERS' BOUNTY:**
  - amount paid during fiscal year, 27.
  - to whom paid during fiscal year, viii.
- SOLDIERS' HOME FUND**—see "Funds."
- SOLDIERS' RELIEF FUND**—see "Funds."
- SPECIFIC TAX FUND**, 22—see "Funds."

S. *Continued.*

## SPECIFIC TAXES:

amount set aside for payment of interest on trust funds, 60.

bonded debt, 61.

applicable to payment of principal of bonded debt, 61.

*Basls of Tax: Unpaid Sept. 30, 1876; Charged in 1876; Paid during fiscal year; Unpaid*

*Sept. 30, 1876:*

Railroad, 49-51.

Freight, sleeping, and palace car, 56.

Mining, 54-5.

River Improvement, 48.

*Amount paid during fiscal year:*

Insurance, 52-3.

Plank road, 57.

Express, 57.

Telegraph, 57.

interest on past due, 47-8.

penalties on past due, 48.

## STATE AUDITORS:

awards of Board of, paid during fiscal year, 18, 46.

## STATE BIDS:

amount of, at sale in Oct., 1875, 66, 72-3.

1876, 72-3.

sold during fiscal year, 19.

interest on, 19.

## STATE BONDS—see "Bonds."

## STATE BUILDING FUND, 21—see "Funds."

## STATE BUILDING DEPOSIT—see "Funds."

## STATE BUILDING INTEREST DEPOSIT—see "Funds."

## STATE CAPITOL—see "New State Capitol."

## STATE DEBT:

amount of, at commencement and close of fiscal year, iv., 2, 160.

close of each fiscal year since 1866, 198-9.

falling due, by fiscal years, iv.

payments on, during fiscal year, iv., 2, 160.

from 1836 to 1876, 188-7, 201.

of interest upon, during fiscal year, vi.

from 1836, 188, 201.

interest matured on, each year since 1866, 198-9.

reduction of, from 1866, 197-9.

in annually accruing interest on, since 1866, 198-9.

abstract of, by classes, from organization of State, 190-1, 200-1.

## STATE INSTITUTIONS:

payments to, on appropriations, during fiscal year, 39, 40.

since organization, xvii., xviii., 186, 189.

as interest on trust funds, since organization, xvii., xviii., 186, 189.

from interest on part-paid lands, xvii., xviii., 186, 189.

receipts and expenditures for, as shown by vouchers filed, xvi. to xxiii., 150-1.

## STATE LIBRARIAN:

salary of, 30.

## STATE LIBRARY:

appropriations for, 39.

insurance of, not subject to draft, 41.

receipts and expenditures for, as shown by vouchers filed, xxii., 150-1, 158.

## STATE LOANS:

abstract of, since organization of State, 200-1.

—see "Loans" and "Bonds."

## STATE MILITIA:

payment for transportation of, viii., 27, 40.

## STATE NORMAL SCHOOL—see "Normal School."

## STATE OFFICES, TEMPORARY:

amount paid on, and New Capitol, 188.

## STATE HOUSE OF CORRECTION:

appropriations for, paid during fiscal year, 39.

since organization, xvii., xviii., 189.

## STATE PRISON:

amount paid for expenses of, during fiscal year, 18.

appropriations for, paid during fiscal year, 39.

since organization, xvii., xviii., 189.

receipts and expenditures, as shown by vouchers filed, xxi., 150-1, 156.

conveying convicts to, xxvii., 18, 44.

## STATE PRISON FUND—see "Funds."

## STATE PUBLIC SCHOOL:

appropriations for, paid during fiscal year, 39.

since organization, xvii., xviii., 189.

receipts and expenditures, as shown by vouchers filed, xix., 150-1, 153.

transportation of children to, xxvii., 18, 44.

## STATE REFORM SCHOOL:

appropriations for, paid during fiscal year, 39.

since organization, xvii., xviii., 189.

receipts and expenditures, as shown by vouchers filed, xxi., 150-1, 157.

## STATE SALT SPRING LAND:

net receipts from sale of, during fiscal year, 18.

since 1847, 188.

interest, 188.

**S.** *Continued.*

- STATE SALT SPRING LAND:—(Continued.)
  - deposit—see "Funds."
  - interest deposit—see "Funds."
- STATE TAX:
  - apportionment of, for 1876, 68-9.
    - since 1837, 206-7.
  - receipts to State Treasury from, since 1836, 186.
    - 1840, 207.
- STATE TAX LANDS:
  - amount sold in Oct., 1875, xxxiii., 67.
- STATE TREASURER:
  - salaries paid in office of, 30, 34, 38.
- STATE TREASURY RECEIPTS AND DISBURSEMENTS:
  - during fiscal year, iii.
    - analysis of, 8, 9.
  - see "Receipts" and "Disbursements."
- ST. CLAIR COUNTY—see "Counties."
- ST. JOSEPH COUNTY—see "Counties."
- ST. JOSEPH VALLEY R. R. DEPOSITS—see "Funds."
- ST. MARY'S FALLS SHIP CANAL:
  - receipts and expenditures, as shown by vouchers filed, xxii., 150-1, 157.
  - amount received from, since 1853, 187.
  - paid on account of, since 1853, 187.
- Bonds—see "Bonds."
- Fund, 27—see "Funds."
- STREET RAILWAY COMPANIES:
  - summary of reports of, 68-9.
  - specific taxes paid by, during fiscal year, 51.
- SUGGESTIONS—see "Recommendations."
- SUNDRY DEPOSITS ACCOUNT, 29—see "Funds."
- SUPERINTENDENT OF PUBLIC INSTRUCTION:
  - salaries paid in office of, 30, 34, 38.
  - (J. D. Pierce)—see "Funds."
- SURPLUS REVENUE, ETC.:
  - interest on, 47-8.
- SUSPENSE ACCOUNT, 29—see "Funds."
- SWAMP LAND:
  - receipts from sale of, since 1836, 188.
  - for interest on part-paid, since 1836, 188.
- Fund, 25—see "Funds."
- Interest Fund, 25—see "Funds."
- Deposit—see "Funds."
- Interest Deposit—see "Funds."
- Trespass Deposit—see "Funds."
- Warrants, Act 117, 1859, etc., 26—see "Funds."
- Third Series, Sec. 6, Act 78, 1867, 26—see "Funds."
- SYSTEM OF ACCOUNTS:
  - recommendation as to change in, xlii.

**T.**

- TAXES:
  - apportionment of, to counties in 1876, 68-9.
    - since 1837, 206-7.
  - direct, net receipts from, since 1836, 186.
    - by years, since 1840, 207.
  - specific—see "Specific Taxes."
  - charged back to counties June 30, 1876, 64.
  - sale of lands for, in October, 1875, 68.
  - of 1875 returned delinquent, 65.
    - rejected, 65.
    - credited counties, 65.
- TAX LANDS, STATE:
  - amount sold in October, 1875, xxxiii., 67.
- TEACHERS' INSTITUTES:
  - receipts and expenditures, as shown by vouchers filed, xix., 150-1, 153.
- TELEGRAPH COMPANIES:
  - specific taxes paid by, during fiscal year, 22, 57.
- TEMPORARY AND RENEWAL LOANS—see "Bonds."
- TERRITORIAL TREASURY:
  - receipts to, since 1829, 184.
  - payments from, since 1828, 184.
  - balance in, at close of each year from 1829 to 1835, 184-5.
  - loans to, 200-1.
- TOLEDO WAR FUND—see "Funds."
- TOWN PLATS:
  - receipts for filing, 18.
  - list of, filed to Sept. 30, 1876, 269-274.
- TRANSFERS:
  - During Fiscal Year—*
    - by funds, on ledger, 4-7, 162.
    - revenue and not revenue, 2, 3.
    - not on ledger, 162-3.
    - ledger and not ledger, 160-1.

## T.

*Continued.***TRANSFERS:**

*During Fiscal Year—* } (Continued.)  
     *to Two-Million Loan Sinking Fund, 61.*

*Since Organization of State—*  
     *by funds, ledger and not ledger, 165.*

**TRANSPORTATION OF CHILDREN TO STATE PUBLIC SCHOOL:**  
     *amount paid for, xxvii., 18, 44.*

**TRANSPORTATION OF TROOPS:**  
     *amount paid on appropriation for, viii., 37, 40.*

**TREASURER OF UNIVERSITY DEPOSIT—see "Funds."**

**TREASURERS:**

County, amount paid to, for conducting tax sales, 42, 43.

State, salaries paid in office of, 30, 34, 38.

    balances charged or credited to, at close of each fiscal year since 1836, 184.

Territorial, balances charged or credited to, at close of each fiscal year from 1833 to 1836, 184.

    loans to, 200-1.

**TREASURY BALANCES—see "Balances."**

**TREASURY NOTES, 29—see also "Funds."**

**TREASURY NOTES INTEREST—see "Funds."**

**TRUST FUNDS:**

Agricultural College Fund, 22—see "Funds."

Normal School Fund, 22—see "Funds."

Primary School Fund, 24—see "Funds."

    Five per Cent. Fund, 24—see "Funds."

University Fund, 23—see "Funds."

    receipts from, used in Sinking Fund, 163.

    General Fund, 163.

    Interest paid by State on, 186, 189.

**TUSCOLA COUNTY—see "Counties."**

**TWO-MILLION LOAN BONDS—see "Bonds."**

**TWO-MILLION LOAN SINKING FUND,**  
     *transactions in, during fiscal year, vii., 26, 61.*

*from opening to September 30, 1876, 192.*

*estimated credits to, by fiscal years, vii., viii.*

*bonds paid through, 192-5.*

*bonds payable through, vii., viii.*

## U.

**UNDRAWN APPROPRIATIONS:**

Sept. 30, 1875, and Sept. 30, 1876, 39-41.

*not considered subject to draft, 41.*

**UNPAID SPECIFIC TAXES:**

*railroad, 49-51.*

*freight, sleeping and palace car, 56.*

*mining, 54-5.*

*river improvement, 48.*

**UNIVERSITY:**

*amount paid on appropriations for, during fiscal year, 39, 40.*

*since organization, xvii., xviii., 189.*

*to, as interest on University Fund, since organization, xvii., xviii., 189.*

*from interest on part-paid lands, since organization, xvii., xviii., 189.*

*receipts and expenditures, as shown by vouchers filed, xvii.*

*loan to, 190, 200-1.*

*lands, receipts from sale of, since 1841, 188.*

*for interest and penalty, on part-paid, 189.*

**UNIVERSITY BONDS—See "Bonds."**

**UNIVERSITY AID FUND:**

*amount paid to University from, during fiscal year, 23, 40.*

*transactions in, during fiscal year, 23—see "Funds."*

**UNIVERSITY FUND, 23—see "Funds."**

**UNIVERSITY INTEREST FUND, 23—see "Funds."**

**UNIVERSITY DEPOSIT—see "Funds."**

**UNIVERSITY INTEREST DEPOSIT—see "Funds."**

## V.

**VALUATION OF TAXABLE PROPERTY:**

*assessed since 1853, 206.*

*equalized, by Boards of Supervisors, since 1833, 206.*

*State Board of Equalization, since 1851, 206.*

**VAN BUREN COUNTY—see "Counties."**

## W.

**WAR BONDS—see "Bonds."**

**WAR BOUNTY BONDS—see "Bonds."**

**WAR FUND, 27—see "Funds."**

**WAR LOAN SINKING FUND—see "Funds."**

**WASHTENAW COUNTY—see "Counties."**

**WAYNE COUNTY—see "Counties."**

**WEXFORD COUNTY—see "Counties."**

## X.

## Y.

**YPSILANTI AND TECUMSEH R. R. BONDS—see "Bonds."**

## Z.

ANNUAL REPORT  
OF THE  
COMMISSIONER OF THE STATE LAND OFFICE  
OF THE  
STATE OF MICHIGAN,  
FOR THE  
FISCAL YEAR ENDING SEPT. 30, 1876.



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BY AUTHORITY.

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LANSING:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1876.





# REPORT.

MICHIGAN STATE LAND OFFICE, }  
Lansing, September 30, 1876. }

TO HON. JOHN J. BAGLEY, *Governor of the State of Michigan:*

SIR:—In obedience to the law defining the duties of Commissioner of the State Land Office, I have the honor to submit the following report of the business transactions of this office during the fiscal year ending this day.

Since my last annual report, there has been disposed of under existing laws, eighty thousand and thirty acres of the public domain, and belonging to the several funds, as follows, namely:

CLASS OF LAND.	Acres Sold.	Purchase Price.	Amount Paid.	Amount Due.
Primary School .....	7,279.11	\$28,916 44	\$19,341 74	\$9,574 70
Agricultural College .....	2,473.73	8,381 19	3,866 83	4,514 36
Asset .....	420.00	3,120 00	1,760 00	1,360 00
State Building (city lot) .....	-----	75 00	37 50	37 50
Swamp .....	63,712.12	79,394 11	73,581 73	5,812 38
Swamp (excess on licenses) .....	54.57	78 20	78 20	-----
Swamp (homesteads patented) .....	6,090.86	-----	-----	-----
Totals .....	80,030.39	\$119,965 94	\$98,666 00	\$21,298 94

## LANDS OWNED BY THE STATE.

The number of acres owned by the State is as follows, viz.:

KIND OF LAND.	ACRES.
Agricultural College .....	164,799.24
Asylum .....	1,760.00
Primary School .....	395,618.24
Primary School—Indemnity .....	49,178.29
Normal School .....	160.00
Salt Spring .....	1,595.63

## ANNUAL REPORT OF THE

KIND OF LAND.	ACRES.
University .....	298.25
Asset .....	3,850.90
Internal Improvement .....	380.31
Swamp Land .....	2,455,599.05
Total .....	3,073,239.91

To show the amount actually in market, should be deducted the following items:

	ACRES.
Licensed as Homestead .....	125,414.39
Reserved Mineral Lands .....	8,097.80
Reserved on State road and ditch contracts in Lower Peninsula .....	13,500.25
Same—in Upper Peninsula .....	7,264.89
Swamp Land withheld for benefit of Marquette & Mackinaw R. R. ....	1,326,340.26
Swamp Land withheld for benefit of Menominee River R. R. ....	248,236.45
Number of acres to be advertised .....	103,902.42
Total not in market .....	1,832,756.46
Acres actually in market .....	1,240,483.45

## RECEIPTS.

The receipts for the fiscal year, on account of land sold during the year, and for principal, interest, and penalty received on sales made in former years, are as follows:

*Primary School Land.*

Receipts on account of Principal .....	\$63,389 66
on account of Interest .....	43,528 24
on account of Penalty .....	2,067 09
Total receipts .....	\$108,984 99

*Swamp Land.*

Receipts on account of Principal .....	\$47,055 10
on account of Interest .....	3,253 43
on account of Penalty .....	139 05
Total .....	\$50,447 58

*University Land.*

Receipts on account of Principal.....	\$3,902 79
on account of Interest.....	7,088 10
on account of Penalty.....	270 23
Total.....	<u>\$11,261 12</u>

*Agricultural College Land.*

Receipts on account of Principal.....	\$5,939 30
on account of Interest.....	6,862 90
on account of Penalty.....	306 64
Total.....	<u>\$13,108 84</u>

*Normal School Land.*

Receipts on account of Principal.....	\$1,149 68
on account of Interest.....	1,165 13
on account of Penalty.....	37 84
Total.....	<u>\$2,352 65</u>

*Asylum Land.*

Receipts on account of Principal.....	\$626 96
on account of Interest.....	1,039 63
on account of Penalty.....	56 43
Total.....	<u>\$1,723 02</u>

*State Building Land.*

Receipts on account of Principal.....	\$372 50
on account of Interest.....	265 17
on account of Penalty.....	15 19
Total.....	<u>\$652 86</u>

*Salt Spring Land.*

Receipts on account of Principal.....	
on account of Interest.....	\$774 95
on account of Penalty.....	66 11
Total.....	<u>\$841 06</u>

## ANNUAL REPORT OF THE

*Dewey Asset Lands.*

Receipts on account of Principal .....	\$2,460 00
on account of Interest .....	45 74
on account of Penalty .....	
Total .....	<u>\$2,505 74</u>

*Other Receipts.*

Received forfeited Primary School Land bids .....	\$2,060 33
" " " " " Interest .....	169 42
" " Swamp Land bids .....	107 50
" " University Land bids .....	373 00
" " " " Interest .....	388
" " State Building Land bids .....	1,135 86
" " " " Interest .....	68 56
Received on account of taxes on part paid lands .....	6,687 83
" " " " office fees, plats, etc. ....	1,946 35

## RECAPITULATION OF RECEIPTS.

On account of Primary School Lands .....	\$108,984 99
On account of Swamp Lands .....	50,447 58
On account of University .....	11,261 12
On account of Agricultural College Lands .....	13,108 84
On account of Normal School Lands .....	2,352 65
On account of Asylum Lands .....	1,723 02
On account of State Building Lands .....	652 86
On account of Salt Spring Lands .....	841 06
On account of Dewey Asset Lands .....	2,505 74
Forfeited Primary School Land bids .....	2,060 33
Forfeited Primary School Land Interest .....	169 42
Forfeited Swamp Land bids .....	107 50
Forfeited University Land bids .....	373 00
Forfeited University Land Interest .....	3 88
Forfeited State Building Land bids .....	1,135 86
Forfeited State Building Interest .....	68 56
Taxes on Part-paid Lands .....	6,687 83
* Office fees, plats, etc. ....	1,946 35
Total .....	<u>\$204,430 59</u>

The tabular statements, as shown by the accompanying appendix, will exhibit by counties the sales made during the fiscal year, and the purchase price,

\* This does not include the amount of \$784.85 now due from counties for copies of Field Notes, nor the sum of \$285.75 due from the Marquette & Mackinaw Railroad on account of land lists furnished.

including an exhibit of the quantity of land of the various kinds remaining unsold in the several counties.

RAILROAD GRANTS.

Act No. 81, approved April 15, 1875, donates, to aid in the construction of a railroad from the Straits of Mackinaw to Marquette, all of the swamp land owned by the State situate in the counties of Chippewa, Mackinaw, Schoolcraft, and Marquette. The grant was not, however, to exceed sixteen sections of land per mile. On the 8th day of May, 1876, the Board of Control of the State swamp lands, entered into an agreement with the Marquette, Sault Ste. Marie & Mackinac Railroad Company for the construction of said road, to be completed within the time specified in the act. On the first day of July last, the company filed in this office a list of the lands selected by it. I thereupon withdrew from market the lands enumerated in such list, making an amount as follows, viz.:

Acres in Chippewa county.....	432,418.65
Mackinaw county.....	274,779.01
Schoolcraft county.....	379,122.07
Marquette county.....	240,020.53
Total .....	1,326,340.26

The surveyed line of the road is about one hundred and fifty miles in length, and the company will fail to receive the full amount of sixteen sections per mile, there not being sufficient land in the four counties named to reach that limit. In the event of the construction of the road the company will secure about thirteen and four-fifth sections of land per mile.

Act No. 227, approved May 3, 1875, to promote the early construction of a railroad from Escanaba through the Menominee iron range, donates to the Menominee River Railroad Company seven sections of swamp land per mile, to be taken from the lands in the counties of Menominee and Delta. There had been withdrawn from sale,—as appears from my last annual report,—the entire swamp lands in said counties, comprising 248,236.45 acres, for the benefit of said railroad. The company has, however, forfeited its right to these lands, it not having completed ten consecutive miles by the third day of May, 1876, as required by the act. The lands have thus reverted to the State, but have not been restored to market.

PRIMARY SCHOOL INDEMNITY LANDS.

The indemnity school lands, comprising forty-nine thousand one hundred and seventy-eight acres (as approved), selected in 1874 to fill the deficiency due from the United States, have been approved to the State, and are now in process of advertisement for the purpose of being placed in market.

ADJUSTMENT OF SWAMP LAND GRANT.

The United States, by act of Congress, approved September 28, 1850, granted to this State all of the swamp lands then remaining unsold within the State. By the Report of the Commissioner of the General Land Office for the fiscal year ending June 30, 1875, the following facts appear, viz.:



## REPORT OF TRESPASS AGENT.

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STATE LAND DEPARTMENT, }  
TRESPASS AGENT'S OFFICE, }  
Lansing, Sept. 30, 1876. }

HON. L. A. CLAPP, *Commissioner of the State Land Office:*

SIR:—I have the honor to submit herewith a detailed report of my work for the fiscal year ending September 30, 1876. In this report I naturally treat, first, of matters connected with the work, and next, I have embodied such suggestions and recommendations as my experience has convinced me will best conduce to the continued success of this work of reform, with which I have had the honor to be connected for the last three years.

### CHARACTER OF WORK.

The character of the work to be done and the amount of labor incident to it are but little understood. It is of the silent kind, responsible and disagreeable in character, involving a constant and secret vigilance, requiring severe work by day and frequent travel by night; for these "pirates," who have plundered the State lands and stolen off the timber, belong to the cunning class, and are usually masters of all the arts that serve to cover their tracks or cloak their rascality. It can thus readily be seen that the work of detection is complicated and rendered quite expensive.

I have found it impossible to fix any definite rule as a guide in making settlements. Each case has its multiplicity of varying circumstances, and must be met and settled on its own merits.

I have tried to the best of my ability to exercise fairness towards all parties, and under all circumstances, and to effect settlements without unnecessary severity. Of course, from the very nature of the business, and the characters I have had to deal with, I am subjected to all sorts of abuse, and often insulted to a point almost beyond forbearance.

If a trespass is reported, it very rarely occurs that any other definite or reliable information accompanies the report, so that it requires much labor to work up and obtain sufficient facts and details to authorize the commencement of proceedings to bring the parties to settlement. In all cases where a reasonably clear case of intentional trespass can be established, I have adhered to a rule to charge up all expenses incident to such case, and have required the party responsible for the trespass to pay these expenses,—*as a sort of penalty*,—in addition to the damages arising from the trespass. I have continued the practice of paying a liberal price for information that would lead to establishing a clear case of trespass; this disposition to liberally treat informers has continued



to be of service to me, but at the same time a class of *dead beats* have taken advantage of the opportunity offered to furnish unreliable information, and not receiving the pay they conceive the information to be worth, they proceed to abuse me for venturing the assertion that they had been mistaken in the circumstances of the case. The fact that about all trespassing is done in the immediate vicinity of lumbering operations, where old surveys are more or less interfered with, and the additional fact that fires are certain to sweep over these lumbered districts, and further obliterate and destroy surveys and landmarks, has much to do with delaying and embarrassing the matter of arriving at intelligent estimates of damage, and it also largely increases the expense attending such examinations.

#### ACT 95, LAWS OF 1875.

Act 95, of the Session Laws of 1875, which was enacted upon suggestions contained in my report of 1874, provided for the examination of the part-paid and other lands of the State, and the reports of such examinations have been of very great service to me. From them I have obtained the nucleus from which to work up to settlement several very important trespass cases.

These reports have also furnished the State with much valuable information respecting the character and quality of the State lands.

These examinations have also shown that thousands of acres of Agricultural College lands have been sold by the state as farming lands, when in fact, at the time of their sale, they were principally, if not entirely, valuable for pine timber. They not only show that a gross fraud has thus been perpetrated upon the State, but to accomplish this a cunning fraud has also been perpetrated upon innocent men, who are represented as having examined the land and as making the affidavits as to timber, etc. This was done through some expert but unscrupulous land-looker, who, after a thorough examination of the particular lands to be located, would select citizens who were *not woods experts* to go and examine the lands and make the necessary affidavits as to timber, etc., of course the experts going along, and taking good care to show only such portions as contained no pine, or perhaps showing altogether different lands from the particular descriptions contained in the list he desired to have located, and afterward procuring their signatures to just such an affidavit as was necessary to secure the location of the land at a less price than it should have been sold for.

Chancery proceedings have been instituted to set aside several of these sales, and arrangements have been made in *other* cases to abide the decision of the court; and there are still many others where no steps have been taken to secure settlements; so that the work for another year in this connection will be considerable.

#### HOMESTEADS.

The most fruitful source of fraud upon the State, grows out of the part-paid and licensed homestead systems. Another year's experience confirms the opinion I have heretofore given respecting these systems. No doubt but there are a great many honest men, who have both purchased and licensed lands with an honest purpose to occupy and improve them, but all such are the exceptions and not the rule. Three-fourths of all such entries are frauds, and only the utmost vigilance on the part of every officer charged with the duty of looking after the interests of the State, in this respect, will prevent loss to the State.

I think a great improvement can be made in the present laws relative to the proofs required to show non-settlement or abandonment of homesteads. I would respectfully suggest that the law may be so modified and amended, as to provide that in case of the failure of a licensee to file his three-months' proof, as required, that the Commissioner of the State Land Office may then be authorized to notify the licensee of such failure, and that if such proof be not filed within a stated time, to be determined in said notice, then such license shall be considered forfeited, and the land shall become again subject to private entry and sale, after the usual advertising and public offering provided by law. A clause to this effect might well thereafter be inserted in all new licenses issued. The enactment of a law of this kind would restore tens of thousands of acres to market, and that too, without injury to the honest settler,—in fact, such a law would be directly in the interest of actual settlement.

#### APPOINTMENT OF TRESPASS AGENT.

As is well known, at present, there is no specific law making provision for the appointment of a suitable officer to carry on this work, and that I have been acting under a Commission executed by His Excellency, the Governor, and yourself. This Commission was executed as a matter of necessity, and was designed in all respects, to confer upon me all necessary authority and jurisdiction over matters connected with trespasses upon the lands of the State, but the absence of specific laws providing for the appointment of a "Trespass Agent," and defining, or outlining his powers and duties, has been a fruitful source of annoyance to me, causing parties (particularly in contested cases where counsel has been retained), to doubt my authority in the premises, and to cavil at, and question my jurisdiction and powers to make settlements and adjustments. All this has had the tendency to greatly embarrass and delay my work and largely increase the labor and expense connected with such cases. In fact, in about every case I have had to deal with, I have been compelled to explain that my office and appointment was special, and had become a necessity on account of the schemes and practices of swindlers and thieves, who, for more than twenty years, have been *pirating* almost unmolested upon the lands of the State.

I would therefore respectfully recommend such legislation as will establish the necessary Bureau, and provide for the appointment of a "Trespass Agent," with full power and authority to make all necessary examinations and surveys, and adjust and settle with trespassers, upon such terms as shall be for the best interests of the State. Such officer would necessarily be given large discretion, for no two cases have ever yet presented the same array of circumstances. He must also receive large sums of money when making settlements, and he should therefore be required to subscribe to the constitutional oath of office, and in addition he should furnish ample bonds for the faithful performance of official duty. For some years to come, this may continue to be one of the most important works of reform that the State can possibly engage in. The results attending this work in the limited way it has been prosecuted for the last three years demonstrates clearly its importance and magnitude. It is, moreover, of a most difficult and responsible character,—in many respects disagreeable. It is about all done silently, and the public are little aware of the amount or the importance of the work done. In quite a number of cases examinations have exposed abuses and irregularities, and violations of law have been discovered and corrected.

A liberal compensation should be provided for, to secure the services of a man competent to undertake the discharge of this duty. It should at least be commensurate with the arduous nature of the work and the importance of the results attained.

In addition to a stated salary, the actual expenses of such agent while on duty should be borne, and he should also be provided with the necessary office furniture, stationery, etc. No clerk would likely be needed, but provision might be made to office with the State Swamp Land Commissioner, and in case of necessity, the Commissioner's clerk could act for both.

#### SUITS AT LAW.

Up to this time, I have refrained from bringing suits at law to recover damages for trespasses; partly because I have preferred to exhaust every effort to secure settlements without recourse to legal proceedings, and partly because such proceedings would have to be had in the county where the cause of action originated. And as nearly all of these trespasses occur in the new and remote counties, such suits would be extremely annoying to prosecute. I would therefore respectfully recommend that the laws be so amended as to provide, that when any proceedings at law are necessary on the part, or in behalf of the State, that its proper officer be authorized to elect whether it commence such proceedings in the Circuit Court for the county where the cause of action originated, or in the Circuit Court for the County of Ingham, in which the Capitol of the State is located. I think some such legislation would be highly proper, and more in harmony with the character and dignity of a great State.

#### THE WORK DONE.

The following "Exhibit" will show in detail what work has been done during the year. It will be observed, by reference thereto, that the collections for expenses (as penalty) do not entirely cover the expense connected with this reformatory work, but such collections so far reduce the expense of this "agency" as to leave the net expense to the State at \$864.22, which I trust will be eminently satisfactory to the good people of Michigan. The State is not alone in the interest taken to bring these *slippery* fellows to settlement. Every owner of timber has a personal interest in it, and many words of commendation and encouragement have come to me from among our great army of lumbermen, who earnestly desire the work to be thorough, although thereby some of them, perchance, may become either carelessly or casually liable. As will be noticed, I have successfully closed and settled SEVENTY-FOUR CASES during the year, out of which I realized the sum of \$21,370.76, from which should rightly be deducted the sum of \$2,183.85, for amount collected on a bond of the Morgan Iron Co., which was given in settlement for trespass in the year 1874. This will leave the amount collected and properly belonging to this year at \$19,186.91.

I have at this time, also, either partial or complete histories of more than sixty more cases, out of which I hope to realize very satisfactory results during the coming year. Many of the cases have taken much patient labor and time to make examinations and work up and clearly establish their character and history, and most vexatious complications have been met with and have served to delay every step. Insults are freely offered, privations and exposures incurred, and, indeed, from the very nature of the work to be done and the characters to deal with, the duties are generally disagreeable. Notwithstanding

this, I have tried faithfully and impartially to discharge every duty connected with this most important reform,

Respectfully submitted.

D. J. EVANS, Trespass Agent.

*EXHIBIT Showing the Disposition and Adjustment of Trespasses on State Lands, for the year ending September 30th, 1876:*

NUMBER AND CHARACTER OF CASES, WITH DESCRIPTIONS OF TRESPASSED LANDS, ETC.	Column showing the total amount of collections.
No. 1. Trespass on Primary School Lands: On the n e $\frac{1}{4}$ of n w $\frac{1}{4}$ of sec. 16, town 13, r 6 w.	
Collected for Trespass.....	\$40 00
Collected for Expense.....	28 20
	<hr/> \$68 20 <hr/>
No. 2. Trespass on Primary School Land: On the s w $\frac{1}{4}$ of s e $\frac{1}{4}$ , and s e $\frac{1}{4}$ of s w $\frac{1}{4}$ of sec. 16, town 14, r 5 w.	
Collected for Conveyance.....	\$253 56
Collected for Expense.....	67 30
	<hr/> \$320 86 <hr/>
No. 3. Trespass on Primary School Land: On the n e $\frac{1}{4}$ of n e $\frac{1}{4}$ of sec. 16, town 15, r 7 w.	
Collected for Conveyance.....	\$100 00
Collected for Expense.....	58 60
	<hr/> \$158 60 <hr/>
No. 4. Trespass on Primary School Land: On the e $\frac{1}{2}$ of n e $\frac{1}{4}$ of sec. 16, town 21, r 4 w.	
Collected for Trespass.....	\$167 42
Collected for Expense.....	48 75
	<hr/> \$216 17 <hr/>
No. 5. Trespass on Primary School Land: On the n w $\frac{1}{4}$ of n e $\frac{1}{4}$ of sec 16, town 20, r 6 w.	
Collected for Trespass.....	\$100 00
Collected for Expense.....	24 75
	<hr/> \$124 75 <hr/>
No. 6. Trespass on Agl. Coll. Land: On the s e $\frac{1}{4}$ of n w $\frac{1}{4}$ of sec. 36, town 22, r 12 w.	
Collected for Trespass.....	\$88 00
Collected for Expense.....	24 65
	<hr/> \$112 65 <hr/>

## ANNUAL REPORT OF THE

NUMBER AND CHARACTER OF CASES, WITH DESCRIPTIONS  
OF TRESPASSED LANDS, ETC.Column show-  
ing the total  
amount of  
collections.

No. 7. Trespass on Primary School Land: On the s $\frac{1}{2}$ of s w $\frac{1}{4}$ of sec. 16, town 14, r 10 e.	
Collected for Trespass.....	\$30 00
Collected for Expense.....	18 75
	<hr/> \$48 75 <hr/>
No. 8. Trespass on Agl. Coll. Land: On the s w $\frac{1}{4}$ of s e $\frac{1}{4}$ of sec. 18, and the s $\frac{1}{2}$ of n e $\frac{1}{4}$ of sec. 30, town 25, r 7 w.	
Collected for Trespass.....	\$287 70
Collected for Expense.....	82 96
	<hr/> \$370 66 <hr/>
No. 9. Trespass on Primary School Land: On the s e $\frac{1}{4}$ of n e $\frac{1}{4}$ sec. 16, town 14, r 9 e.	
Collected for Conveyance.....	\$85 05
Collected for Expense.....	14 80
	<hr/> \$99 85 <hr/>
No. 10. Trespass on Swamp Land: On the s w $\frac{1}{4}$ of n e $\frac{1}{4}$ of sec. 29, town 13, r 12 e.	
Collected for Conveyance.....	\$50 75
	<hr/> \$50 75 <hr/>
No. 11. Trespass on Swamp Land: On sec. 18, town 12, r 14 e.	
Collected for Conveyance.....	\$365 23
	<hr/> \$365 23 <hr/>
No. 12. Trespass on Primary School Land: On the n e $\frac{1}{4}$ of s w $\frac{1}{4}$ of sec. 16, town 21, r 13 w.	
Collected for Trespass.....	\$100 00
Collected for Expense.....	36 40
	<hr/> \$136 40 <hr/>
No. 13. Trespass on Primary School Land: On the n $\frac{1}{2}$ of n e $\frac{1}{4}$ of sec. 16, town 22, r 14 w.	
Collected for Trespass.....	\$195 53
	<hr/> \$195 53 <hr/>
No. 14. Trespass on Primary School Land: On the w $\frac{1}{2}$ of n e $\frac{1}{4}$ , e $\frac{1}{4}$ of n w $\frac{1}{4}$ , and n w $\frac{1}{4}$ of n w $\frac{1}{4}$ of sec. 16, town 13, r 13 w.	
Collected for Conveyance.....	\$541 39
	<hr/> \$541 39 <hr/>
No. 15. Trespass on Primary School Land: On the w $\frac{1}{2}$ of n e $\frac{1}{4}$ and s w $\frac{1}{4}$ of sec. 16, town 13, r 1 w.	
Collected for Conveyance.....	\$828 34
Collected for Expense.....	47 60
	<hr/> \$875 94 <hr/>

NUMBER AND CHARACTER OF CASES, WITH DESCRIPTIONS OF TRESPASSED LANDS, ETC.	Column show- ing the total amount of collections.
No. 16. Trespass on Primary School Land: On the s e $\frac{1}{4}$ of n w $\frac{1}{4}$ and n e $\frac{1}{4}$ of s w $\frac{1}{4}$ of sec. 16, town 22, r 12 w.	
Collected for Conveyance.....	\$275 00
No. 17. Trespass on Primary School Land: On the n e $\frac{1}{4}$ of n e $\frac{1}{4}$ of sec. 16, town 22, r 13 w.	
Collected for Trespass.....	\$97 93
No. 18. Trespass on Primary School Land: On the n e $\frac{1}{4}$ of s e $\frac{1}{4}$ of sec. 16, town 21, r 13 w, and on the s e $\frac{1}{4}$ of s e $\frac{1}{4}$ of sec. 16, town 24, r 11 w, and on the n w $\frac{1}{4}$ of s w $\frac{1}{4}$ of sec. 16, town 24, r 10 w.	
Collected for Trespass.....	\$314 80
No. 19. Trespass on Agricultural College Land: On the n w $\frac{1}{4}$ of n e $\frac{1}{4}$ and n e $\frac{1}{4}$ of n w $\frac{1}{4}$ of sec. 29, town 23, r 12 w.	
Collected for Trespass.....	\$300 00
Collected for Expense.....	38 50
	\$338 50
No. 20. Trespass on Agricultural College Land: On the e $\frac{1}{2}$ of n e $\frac{1}{4}$ and n w $\frac{1}{4}$ of n e $\frac{1}{4}$ of sec. 30, town 23, r 12 w.	
Collected for Trespass.....	\$150 00
Collected for Expense.....	27 80
	\$177 80
No. 21. Trespass on Agricultural College Land: On the w $\frac{1}{2}$ of s e $\frac{1}{4}$ of sec. 20, town 23, r 12 w.	
Collected for Trespass.....	\$150 00
Collected for Expense.....	34 40
	\$184 40
No. 22. Trespass on Primary School Land: On the s w $\frac{1}{4}$ , n $\frac{1}{2}$ of s e $\frac{1}{4}$ , s $\frac{1}{2}$ of n w $\frac{1}{4}$ , and n e $\frac{1}{4}$ of sec. 16, town 20, r 15 w.	
Collected for Trespass.....	\$1,050 00
Collected for Expense.....	94 80
	\$1,144 80
No. 23. Trespass on Swamp Land: On the w $\frac{1}{2}$ of n w $\frac{1}{4}$ of sec. 19, town 36, r 3 w.	
Collected for Trespass.....	\$187 50
No. 24. Trespass on Primary School Land: On the w $\frac{1}{2}$ of s w $\frac{1}{4}$ of sec. 16, town 16, r 12 e.	
Collected for Conveyance.....	\$266 08

NUMBER AND CHARACTER OF CASES, WITH DESCRIPTIONS OF TRESPASSED LANDS, ETC.	Column show- ing the total amount of collections.
No. 25. Trespass on Primary School Land: On the e $\frac{1}{2}$ of s w $\frac{1}{4}$ of sec. 16, town 16, r 12 e.	
Collected for Trespass.....	\$40 00
Collected for Expense.....	35 20
	<u>\$75 20</u>
No. 26. Trespass on Primary School Land: On the s w $\frac{1}{4}$ of n w $\frac{1}{4}$ of sec. 16, town 22, r 14 w.	
Collected for Conveyance.....	<u>\$162 73</u>
No. 27. Trespass on Swamp Land: On the s e $\frac{1}{4}$ of n w $\frac{1}{4}$ of sec. 17, town 12, r 14 e.	
Collected for Trespass.....	\$30 00
Collected for Expense.....	10 80
	<u>\$40 80</u>
No. 28. Trespass on Swamp Land: On the e $\frac{1}{2}$ of n e $\frac{1}{4}$ of sec. 30, town 22, r 7 w.	
Collected for Trespass.....	<u>\$10 00</u>
No. 29. Trespass on Primary School Lands: On the w $\frac{1}{4}$ of s w $\frac{1}{4}$ and s $\frac{1}{2}$ of n w $\frac{1}{4}$ of sec. 16, town 3, r 14 w.	
Collected for Trespass.....	<u>\$195 30</u>
No. 30. Irregular sale of Agricultural College Land: The s $\frac{1}{2}$ of s w $\frac{1}{4}$ of sec. 14, and the n e $\frac{1}{4}$ of n e $\frac{1}{4}$ of sec. 22, town 22, r 11 w, were sold by Commissioner Edmonds, as farming lands, at three dollars per acre, but being principally valuable for the tim- ber thereon, should have been sold at the rate of five dollars per acre.	
Collected the additional two dollars per acre.....	<u>\$240 00</u>
No. 31. Trespass on Primary School Land: On the e $\frac{1}{2}$ of s e $\frac{1}{4}$ , n w $\frac{1}{4}$ of s e $\frac{1}{4}$ , s e $\frac{1}{4}$ of n w $\frac{1}{4}$ , and n e $\frac{1}{4}$ of s w $\frac{1}{4}$ of sec. 16, town 20, r 7 w.	
Collected for expense.....	<u>\$78 50</u>
(Time given in which to make full payment.)	
No. 32. Trespass on Primary School Land: On the w $\frac{1}{4}$ of sec. 16, town 17, r 1 w.	
Collected for Trespass.....	\$99 00
Collected for Expense.....	27 00
	<u>\$126 00</u>

COMMISSIONER OF THE STATE LAND OFFICE.

17

NUMBER AND CHARACTER OF CASES, WITH DESCRIPTIONS  
OF TRESPASSED LANDS, ETC.

Column show-  
ing the total  
amount of  
collections.

No. 33. Trespass on Primary School Land: On the s $\frac{1}{2}$ of n e $\frac{1}{4}$ of sec. 16, town 17, r 1 w.	
Collected on Conveyance.....	\$75 00
No. 34. Trespass on Primary School Land: On the s $\frac{1}{2}$ of s e $\frac{1}{4}$ and s e $\frac{1}{4}$ of s w $\frac{1}{4}$ of sec. 16, town 17, r 1 w.	
Collected for Conveyance.....	\$359 25
No. 35. Irregular Sale of Agricultural College Land: The n e $\frac{1}{4}$ and s w $\frac{1}{4}$ of s e $\frac{1}{4}$ of sec. 9, town 22, r 12 w, were erroneously sold by Commissioner Edmonds, as farming lands, at threedollars per acre; but being principally valuable for the timber thereon, should have been sold for five dollars per acre.	
Collected the additional two dollars per acre.....	\$400 00
No. 36. Trespass on Primary School Land: On the n w $\frac{1}{4}$ of n c $\frac{1}{4}$ , n e $\frac{1}{4}$ of n w $\frac{1}{4}$ , and s w $\frac{1}{4}$ of n w of sec. 16, town 20, r 7 w.	
Collected for Trespass.....	\$293 80
No. 37. Trespass on Dewey Asset Land: On the n w $\frac{1}{4}$ and w $\frac{1}{2}$ of n e $\frac{1}{4}$ of sec. 13, town 9, r 5 e.	
Collected for Trespass.....	\$150 00
Collected for Expense.....	55 35
	\$155 35
No. 38. Trespass on Primary School Land: On the s e $\frac{1}{4}$ of n w $\frac{1}{4}$ of sec. 16, town 17, r 1 w.	
Collected for Trespass.....	\$60 00
No. 39. Trespass on Primary School Land: On the s $\frac{1}{2}$ of s e $\frac{1}{4}$ , n c $\frac{1}{4}$ of s e $\frac{1}{4}$ , and s e $\frac{1}{4}$ of n e $\frac{1}{4}$ of sec. 16, town 15, r 12 w.	
Collected for Trespass.....	\$320 00
Collected for Expense.....	46 65
	\$366 65
No. 40. Trespass on Primary School Land: On the s e $\frac{1}{4}$ of n w $\frac{1}{4}$ of sec. 16, town 14, r 1 e.	
Collected for Trespass.....	\$97 94
No. 41. Trespass on Primary School Land: On the entire sec. 16, town 48, r 26 w.	
Collected for Trespass.....	\$2,000 00
Collected for Expense.....	183 85
	\$2,183 85

(This amount was money realized on a bond of the Morgan Iron Company, given in settlement of above trespass in the year 1874.)



NUMBER AND CHARACTER OF CASES, WITH DESCRIPTIONS OF TRESPASSED LANDS, ETC.	Column show- ing the total amount of collections.
No. 42. Trespass on Primary School Land: On the n e $\frac{1}{4}$ of n e $\frac{1}{4}$ of sec. 16, town 4, r 16 w.	
Collected for Trespass.....	\$45 00
Collected for Expense.....	30 00
	<u>\$75 00</u>
No. 43. Trespass on Agricultural College Land: On the n $\frac{1}{2}$ of s w $\frac{1}{4}$ of sec. 26, town 25, r 11 w.	
Collected for Trespass.....	<u>\$4 00</u>
No. 44. Trespass on Primary School Land: On the s e $\frac{1}{4}$ of n w $\frac{1}{4}$ of sec. 16, town 14, r 11 e.	
Collected for Trespass.....	<u>\$97 94</u>
No. 45. Trespass on Primary School Land: On the n w $\frac{1}{4}$ of s e $\frac{1}{4}$ of sec. 16, town 15, r 12 e.	
Collected for Trespass.....	\$40 00
Collected for expense.....	36 40
	<u>\$76 40</u>
No. 46. Trespass on Primary School Land: On the n e $\frac{1}{4}$ , n w $\frac{1}{4}$ , s e $\frac{1}{4}$ of s w $\frac{1}{4}$ , and s e $\frac{1}{4}$ of sec. 16, town 13, r 2 e.	
Collected for Conveyance.....	\$1,786 99
Collected for Expense.....	48 80
	<u>\$1,835 79</u>
No. 47. Trespass on Primary School Land: On the n $\frac{1}{4}$ of n e $\frac{1}{4}$ and e $\frac{1}{2}$ of n w $\frac{1}{4}$ of sec. 16, town 22, r 7 w.	
Collected for trespass.....	\$501 80
Collected for expense.....	98 20
	<u>\$600 00</u>
No 48. Trespass on Primary School Land: On the e $\frac{1}{2}$ of e $\frac{1}{2}$ of sec. 16, town 13, r 1 w.	
Collected for trespass.....	<u>\$390 60</u>
No. 49. Trespass on Primary School Land: On the w $\frac{1}{2}$ of n w $\frac{1}{4}$ and n w $\frac{1}{4}$ of s w $\frac{1}{4}$ of sec. 16, town 25, r 9 e.	
Collected for trespass.....	<u>\$270 09</u>
No. 50. Trespass on Agl. Coll. Land: On the n w $\frac{1}{4}$ of s e $\frac{1}{4}$ of sec. 31, town 23, r 12 w.	
Collected for trespass.....	\$100 00
Collected for expense.....	48 50
	<u>\$148 50</u>

NUMBER AND CHARACTER OF CASES, WITH DESCRIPTIONS  
OF TRESPASSED LANDS, ETC.

Column show-  
ing the total  
amount of  
collections.

No. 51. Irregular sale of Agl. Coll. Lands: The s $\frac{1}{2}$ of s w $\frac{1}{4}$ , w $\frac{1}{4}$ of s e $\frac{1}{4}$ , and s w $\frac{1}{4}$ of n e $\frac{1}{4}$ of sec. 33, town 22, r 12 w, were erroneously sold by Comr. Edmonds as farming lands, at three dollars per acre, but being principally valuable for the timber thereon, should have been sold at the rate of five dollars per acre.	
Collected the additional two dollars per acre.....	\$400 00
<hr/>	
No. 52. Trespass on Swamp Land: On the s e $\frac{1}{4}$ of n e $\frac{1}{4}$ of sec. 31, s w $\frac{1}{4}$ of n w $\frac{1}{4}$ , and n $\frac{1}{4}$ of s w $\frac{1}{4}$ of sec. 32, town 42, r 2 e.	
Collected for Trespass—by sale of Cedar.....	\$50 00
Collected for Expense—by sale of Cedar.....	78 00
	<hr/>
	\$128 00
<hr/>	
No. 53. Trespass on Primary School Land: On the s $\frac{1}{2}$ of s w $\frac{1}{4}$ of sec. 16, town 31, r 7 e.	
Collected for Trespass.....	\$55 64
<hr/>	
No. 54. Trespass on Primary School Land: On the n e $\frac{1}{4}$ and n e $\frac{1}{4}$ of n w $\frac{1}{4}$ of sec. 16, town 37, r 1 w.	
Collected for Conveyance.....	\$610 38
<hr/>	
No. 55. Trespass on Agricultural College Land: On the s w $\frac{1}{4}$ of n e $\frac{1}{4}$ , and n $\frac{1}{2}$ of s e $\frac{1}{4}$ of sec. 8, town 35, r 1 w.	
Collected for Conveyance.....	\$299 13
<hr/>	
No. 56. Trespass on Agricultural College Land: On the n $\frac{1}{2}$ of s w $\frac{1}{4}$ of sec. 26, town 25, r 11 w.	
Collected for Timber sold after seizure.....	\$30 70
<hr/>	
No. 57. Trespass on Agricultural College Land: On the n w $\frac{1}{4}$ of sec. 13, town 24, r 11 w.	
Collected for Conveyance.....	\$200 00
<hr/>	
No. 58. Trespass on Primary School Land: On the s e $\frac{1}{4}$ of sec. 16, town 15, r 2 e.	
Collected for Trespass.....	\$56 40
<hr/>	
No. 59. Trespass on Swamp Land: On the n $\frac{1}{2}$ of s e $\frac{1}{4}$ of sec. 31, town 14, r 14 e.	
Collected for Trespass.....	\$100 00
Collected for Expense.....	46 35
	<hr/>
	\$146 35
<hr/>	
No. 60. Trespass on Primary School Land: On the n e $\frac{1}{4}$ , e $\frac{1}{2}$ of n w $\frac{1}{4}$ , n w $\frac{1}{4}$ of n w $\frac{1}{4}$ , s $\frac{1}{2}$ of s w $\frac{1}{4}$ , and s e $\frac{1}{4}$ of s e $\frac{1}{4}$ of sec. 16, town 17, r 15 w.	
Collected for Conveyance.....	\$892 96
<hr/>	

NUMBER AND CHARACTER OF CASES, WITH DESCRIPTIONS OF TRESPASSED LANDS, ETC.	Column show- ing the total amount of collections.
No. 61. Trespass on Primary School Land: On the s w $\frac{1}{4}$ and s w $\frac{1}{4}$ of s e $\frac{1}{4}$ of sec. 16, town 18, r 17 w.	
Collected for Conveyance .....	<u>\$446 33</u>
No. 62. Trespass on Swamp Land: On the n w $\frac{1}{4}$ of s e $\frac{1}{4}$ and n e $\frac{1}{4}$ of s w $\frac{1}{4}$ of sec. 35, town 39, r 3 w.	
Collected for Trespass .....	\$56 25
Collected for Expense .....	<u>96 95</u>
	<u>\$153 20</u>
No. 63. Trespass on Agricultural College Land: On the s $\frac{1}{2}$ of s w $\frac{1}{4}$ of sec. 26, town 25, r 11 w.	
Collected for Conveyance .....	<u>\$193 60</u>
No. 64. Trespass on Agricultural College Land: On the n $\frac{1}{2}$ of s w $\frac{1}{4}$ of sec. 26, town 25, r 11 w.	
Collected for Trespass—timber seized and sold .....	\$10 00
Collected for Expense .....	<u>12 50</u>
	<u>\$22 50</u>
No. 65. Irregular sale of Agricultural College Land: The s e $\frac{1}{4}$ of s w $\frac{1}{4}$ of sec. 5, town 22, r 12 w, was erroneously sold by Commis- sioner Edmonds as farming lands at three dollars per acre, but being principally valuable for the timber thereon, should have been sold at the rate of five dollars per acre.	
Collected the additional two dollars per acre .....	<u>\$80 00</u>
No. 66. Trespass on Primary School Land: On the n e $\frac{1}{4}$ of n w $\frac{1}{4}$ and n w $\frac{1}{4}$ of n e $\frac{1}{4}$ of sec. 16, town 14, r 11 e.	
Collected for Trespass .....	\$146 71
Collected for Expense .....	<u>53 29</u>
	<u>\$200 00</u>
No. 67. Trespass on Primary School Land: On the unsold part of sec. 16, town 43, r 20 w.	
Collected for Trespass .....	\$187 00
Collected for Expense .....	<u>125 00</u>
	<u>\$312 00</u>
No. 68. Trespass on Primary School Land: On the s w $\frac{1}{4}$ of s w $\frac{1}{4}$ of sec. 16, town 30, r 8 e.	
Collected for Conveyance .....	<u>\$134 70</u>

NUMBER AND CHARACTER OF CASES, WITH DESCRIPTIONS OF TRESPASSED LANDS, ETC.	Column show- ing the total amount of collections.
No. 69. Trespass on Primary School Land: On the n w $\frac{1}{4}$ of s w $\frac{1}{4}$ of sec. 16, town 30, r 8 e.	
Collected for Trespass.....	\$7 50
Collected for Expenses (including No. 68 also).....	35 25
	<hr/> \$42 75 <hr/>
No. 70. Trespass on Primary School Land: On the s e $\frac{1}{4}$ of n w $\frac{1}{4}$ , n w $\frac{1}{4}$ of n e $\frac{1}{4}$ , lot 2, and n e $\frac{1}{4}$ of n e $\frac{1}{4}$ of sec. 16, town 17, r 9 w.	
Collected for Trespass.....	\$392 60
Collected for Expense.....	107 40
	<hr/> \$500 00 <hr/>
No. 71. Trespass on Primary School Land: On the n e $\frac{1}{4}$ of s w $\frac{1}{4}$ of sec. 16, town 14, r 1 e.	
Collected for Trespass.....	\$97 94
	<hr/> \$500 00 <hr/>
No. 72. Trespass on Primary School Land: On the e $\frac{1}{4}$ and s e $\frac{1}{4}$ of n w $\frac{1}{4}$ of sec. 16, town 20, r 14 w.	
Collected for Trespass.....	\$500 00
Collected for Expense.....	113 96
	<hr/> \$613 96 <hr/>
No. 73. Trespass on Primary School Land: On the s w $\frac{1}{4}$ of n e $\frac{1}{4}$ of sec. 16, town 20, r 5 w.	
Collected for Trespass.....	\$100 00
Collected for Expense.....	37 65
	<hr/> \$137 65 <hr/>
No 74. Trespass on Primary School Land: On the n e $\frac{1}{4}$ of sec 16, town 21, r 6 w.	
Collected for Trespass.....	\$400 00
Collected for Expense.....	75 34
	<hr/> \$475 34 <hr/>
Total collections for fiscal year.....	<hr/> \$21,370 76 <hr/>

RECAPITULATION.

1st. Showing the benefit accruing to each class of lands, from the adjustments in the foregoing exhibit:

Primary School Lands.....	\$16,881 14
Agricultural College Lands.....	3,202 44
Swamp Lands.....	1,081 83
Dewey Asset Lands.....	205 35
Total.....	<hr/> \$21,370 76 <hr/>

2d. Showing in appropriate divisions, the basis for collections, and the aggregate amount collected in each division :

Am't collected for conveyances of stripped lands.....	\$7,926 57
Am't collected for stolen timber.....	10,194 99
Amount collected on account of irregular sales (net gain).....	1,120 00
Am't collected for expenses incurred (as penalty).....	2,129 20
Total.....	<u>\$21,370 76</u>

Prior to the first of January, 1876, there was no salary connected with this agency and the expenses incurred in working up cases, etc., were carried by the agent until such a time as a settlement could be made and the expense money refunded. In cases where examinations failed to establish a trespass, however, the expense incurred was paid by the State. This plan was burdensome to the agent, and since the first of January, 1876,—since it became necessary for the agent to devote his whole service to the work, the expense accounts have been regularly rendered and allowed and paid, together with a stated salary.

In the settlement of old cases expenses aggregating \$578 91 were collected with adjustments Nos. 1, 2, 3, 7, 8, 9, 15, 25, 31, 46, and 47. These expenses were incurred prior to January 1, 1876, and the money, when collected, belonged to and was retained by me. The sum of \$78 was allowed and paid to George B. McAuley for expenses incurred in examining and reporting trespass on sections 31 and 32, town 42 north, range 2 east. (See adjustment No. 52.) The sum of \$125 was allowed Samuel H. Selden in connection with the examination and settlement of a trespass on section 16, town 43 north, range 20 west. (See adjustment No. 67.) The sum of \$8,646 57 was paid into the State treasury through the State Land Office by myself or the parties concerned in connection with adjustments Nos. 2, 3, 9, 10, 11, 15, 16, 24, 26, 30, 33, 34, 35, 46, 54, 55, 57, 60, 61, 63, 65, and 68. And the sum of \$11,942 28 I paid direct into the State Treasury, for which I hold the Treasurer's receipts.

Adjustment No. 41 shows a collection on the bond of the Morgan Iron Company, which bond was given in the year 1874 for settlement of a trespass on Primary School Land, and as the amount was included in my report of that year it should be deducted from the present year's showing, so as to show the net result for the fiscal year ending September 30, 1876 :

Total collections, as shown in foregoing exhibit.....	\$21,370 76
Deduct collection from Morgan Iron Co. bond.....	2,183 85
Leaving net collections for this fiscal year.....	<u>\$19,186 91</u>

3d. Showing a re-apportionment in appropriate divisions of the work of the year, after making the preceding deduction :

Amount collected for conveyance of stripped lands.....	\$7,926 57
Amount collected for stolen timber.....	8,194 99
Amount collected on irregular sales (net gain).....	1,120 00
Amount collected for expenses incurred (as penalty).....	1,945 35
Total.....	<u>\$19,186 91</u>

4th. Showing total expenses attending the Trespass Agent's work during the year, together with moneys retained for previous services, expenses, etc., summed up as follows:

For old expenses collected and retained.....	\$578 00
For Agent's salary from Jan. 1st to Sept. 30th, inclusive.....	1,190 00
For expenses allowed from Jan. 1st to Sept. 30th, inclusive.....	837 66
For amount paid George B. McAuley.....	78 00
For amount paid Samuel H. Selden.....	125 00

Total expense including salary, etc.....	<u>\$2,809 57</u>
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5th. Showing the excess of the expenses enumerated in the foregoing item over the aggregate amount of expenses collected (as penalty), and thus showing the actual expense of this agency for fiscal year:

Total expense, as shown in 4th item.....	\$2,809 57
Deduct for expenses collected (see item 3d).....	1,945 35

Actual expense to State.....	<u>\$864 22</u>
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6th. Showing net gain to the State—including conveyance of stripped lands—after deducting all expenses:

Total collections, as per 3d item.....	\$19,186 91
Deduct expenses, see item 4th.....	2,809 57

Total.....	<u>\$16,377 34</u>
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Comparative statement, showing the Trespass Agent's work for the last three years:

Year.	Total Amount Collected.	Total Expense.
1874.....	\$5,651 89	\$882 93
1875.....	7,073 70	785 37
1876.....	19,186 91	2,809 57
Totals.....	<u>\$31,912 50</u>	<u>\$4,477 87</u>



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# APPENDIX.

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# APPENDIX.

## PRIMARY SCHOOL LAND.

TABLE No. 1, Showing, by Counties, the amount of Sales for the Year ending September 30, 1876.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Allegan.....	40.00	\$1 25	\$50 00	\$50 00	-----
do.....	62.95	4 00	251 80	125 90	\$125 90
Alpena.....	80.00	4 00	320 00	320 00	-----
Antrim.....	240 00	4 00	960 00	800 00	160 00
Bay.....	80.00	4 00	320 00	160 00	160 00
Charlevoix.....	120.00	4 00	480 00	240 00	240 00
Chippewa.....	40.00	4 00	160 00	80 00	80 00
Clinton.....	160.00	4 00	640 00	320 00	320 00
Delta.....	91.90	4 00	367 60	263 80	103 80
Eaton.....	80.00	1 25	100 00	50 00	50 00
Emmet.....	80.00	4 00	320 00	320 00	-----
Grand Traverse.....	40.00	4 00	160 00	80 00	80 00
Gratiot.....	200.00	4 00	800 00	400 00	400 00
Huron.....	240.00	4 00	960 00	480 00	480 00
Iosco.....	80.00	4 00	320 00	160 00	160 00
Isabella.....	200.00	4 00	800 00	400 00	400 00
Kalkaska.....	80.00	4 00	320 00	160 00	160 00
Mackinac.....	348.90	4 00	1,395 60	1,395 60	-----
Marquette.....	80.00	4 00	320 00	320 00	-----
Mason.....	120.00	4 00	480 00	320 00	160 00
Mecosta.....	40.00	1 25	50 00	50 00	-----
do.....	80.00	4 00	320 00	320 00	-----
Missaukee.....	160.00	4 00	640 00	320 00	320 00
Montmorency.....	40.00	4 00	160 00	160 00	-----
Newaygo.....	280.00	4 00	1,120 00	1,120 00	-----
do.....	40.00	1 25	50 00	50 00	-----
Oceana.....	40.00	4 00	160 00	80 00	80 00
Ogemaw.....	40.00	4 00	160 00	160 00	-----
Ontonagon.....	480.00	4 00	1,920 00	1,920 00	-----
Osceola.....	120.00	4 00	480 00	240 00	240 00
Presque Isle.....	102.74	4 00	410 96	250 96	160 00
Saginaw.....	180.00	4 00	720 00	320 00	320 00
Sanilac.....	200.00	4 00	800 00	560 00	240 00
	4,246.49	-----	\$16,435 96	\$11,996 26	\$4,439 70

## PRIMARY SCHOOL LAND.

TABLE No. 2, Showing by Counties, the Amount of Forfeited Lands Sold for the Year ending September 30, 1876.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Allegan .....	40.00	\$4 00	\$160 00	\$80 00	\$80 00
Baraga .....	80.00	4 00	320 00	320 00	-----
Barry .....	20.00	9 00	180 00	90 00	90 00
Clare .....	40.00	4 00	160 00	160 00	-----
Clinton .....	120.00	4 00	480 00	240 00	240 00
Gratiot .....	40.00	4 00	160 00	160 00	-----
do. ....	40.00	4 00	160 00	80 00	80 00
Huron .....	80.00	4 00	320 00	160 00	160 00
Iosco .....	132.62	4 00	530 48	450 48	80 00
Isabella .....	400.00	4 00	1,600 00	840 00	760 00
Lapeer .....	40.00	4 63½	185 00	92 50	92 50
Leelanaw .....	40.00	4 00	160 00	80 00	80 00
Manistee .....	40.00	4 00	160 00	160 00	-----
do. ....	80.00	4 93½	395 00	197 50	197 50
Marquette .....	640.00	4 00	2,560 00	1,280 00	1,280 00
Mason .....	80.00	4 00	320 00	240 00	80 00
Mecosta .....	40.00	4 00	160 00	160 00	-----
Midland .....	80.00	4 00	320 00	160 00	160 00
Newaygo .....	40.00	4 00	160 00	80 00	80 00
Oceana .....	40.00	4 00	160 00	80 00	80 00
Oscoda .....	80.00	4 00	320 00	160 00	160 00
Ottawa .....	80.00	4 00	320 00	160 00	160 00
do. ....	40.00	6 50	260 00	130 00	130 00
Saginaw .....	40.00	4 00	160 00	80 00	80 00
Sanilac .....	40.00	5 25	210 00	105 00	105 00
do. ....	320.00	4 00	1,280 00	880 00	400 00
St. Clair .....	80.00	4 00	320 00	160 00	160 00
Tuscola .....	160.00	4 00	640 00	400 00	240 00
Wexford .....	80.00	4 00	320 00	160 00	160 00
	3,082.62	-----	\$12,480 48	\$7,845 48	\$5,135 00

## PRIMARY SCHOOL LAND.

TABLE No. 3, Showing Monthly Abstract of Sales for the Year ending September 30, 1876.

Year.	MONTH.	Acres.	Forfeited Acres.	Amount.	Amount Paid.	Amount Due.
1875	October .....	920.00	80.00	\$3,680 00	\$2,450 00	\$1,440 00
1875	November .....	582.95	980.00	6,341 80	4,210 90	2,130 90
1875	December .....	790.00	320.00	4,160 00	2,880 00	1,280 00
1876	January .....	900.00	412.62	2,390 48	1,485 48	905 00
1876	February .....	240.00	80.00	1,280 00	1,190 00	160 00
1876	March .....	560.00	160.00	2,770 00	1,730 00	1,040 00
1876	April .....	251.90	40.00	1,167 80	743 80	423 80
1876	May .....	160.00	560.00	2,980 00	1,610 00	1,370 00
1876	June .....	148.90	240.00	1,555 60	1,075 60	480 00
1876	July .....	40.00	80.00	480 00	480 00	-----
1876	August .....	222.74	-----	780 96	515 96	265 00
1876	September .....	200.00	80.00	1,120 00	1,040 00	80 00
		4,246.49	3,032.62	\$28,916 44	\$19,341 74	\$9,574 70

ASSET LANDS.

TABLE No. 4, Showing by Counties Amount of Sales for Year ending Sept. 30, 1876.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Genesee .....	340.00	\$8 00	\$2,720 00	\$1,360 00	\$1,360 00
Saginaw .....	80.00	5 00	400 00	400 00	-----
	420.00	-----	\$3,120 00	\$1,760 00	\$1,360 00

ASSET LANDS.

TABLE No. 5, Showing Monthly Abstract of Sales for the Year ending Sept. 30, 1876.

YEAR.	MONTH.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
1875	October .....	80.00	\$5 00	\$400 00	\$400 00	-----
1876	March .....	100.00	8 00	800 00	400 00	\$400 00
1876	April .....	240.00	8 00	1,920 00	960 00	960 00
		420.00	-----	\$3,120 00	\$1,760 00	\$1,360 00

AGRICULTURAL COLLEGE LANDS.

TABLE No. 6, Showing by Counties Amount of Lands Sold for the Year ending September 30, 1876.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Alpena .....	200.00	\$3 00	\$600 00	\$150 00	\$450 00
Antrim .....	513.62	8 00	4,109 36	398 75	1,154 11
Charlevoix .....	240.11	8 00	1,920 88	180 08	540 25
Grand Traverse .....	160.00	8 00	1,280 00	120 00	360 00
Kalkaska .....	480.00	8 00	3,840 00	360 00	1,080 00
Leelanaw .....	80.00	8 00	640 00	120 00	120 00
Wexford .....	160.00	8 00	1,280 00	240 00	240 00
do. ....	120.00	5 00	600 00	600 00	-----
	1,953.73	-----	\$6,101 19	\$2,156 83	\$3,944 36

## AGRICULTURAL COLLEGE LANDS.

TABLE No. 7, Showing by Counties the Amount of Forfeited Agricultural College Lands Sold for the Year ending September 30, 1876.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Wexford.....	100.00	\$3 00	\$480 00	\$210 00	\$270 00
do. ....	360.00	5 00	1,800 00	1,500 00	300 00
	520.00	-----	\$2,280 00	\$1,710 00	\$570 00

## AGRICULTURAL COLLEGE LANDS.

TABLE No. 8, Showing Monthly Abstract of Sales for the Year ending Sept. 30, 1876.

YR.	MONTH.	Acres.	Forfeited Acres.	Amount.	Amount Paid.	Amount Due.
1875	October.....	240.00	-----	\$860 00	\$860 00	\$270 00
1875	November.....	120.00	-----	860 00	150 00	210 00
1875	December.....	720.11	-----	2,160 33	660 08	1,500 25
1876	February.....	37.95	-----	113 85	30 00	83 85
1876	March.....	-----	440.00	1,960 00	1,390 00	570 00
1876	April.....	200.00	-----	600 00	150 00	450 00
1876	May.....	80.00	-----	240 00	60 00	180 00
1876	June.....	160.00	-----	480 00	120 00	360 00
1876	August.....	275.67	80.00	1,147 01	526 75	620 26
1876	September.....	120.00	-----	360 00	90 00	270 00
		1,953.73	520.00	\$8,331 19	\$3,986 83	\$4,344 36

## SWAMP LANDS.

TABLE No. 9, Showing by Counties the Amount of Swamp Lands Sold under Act 117, Session Laws of 1859, and the Acts Amendatory thereto, for the Year ending September 30, 1876.

COUNTIES.	Acres.	Price.	Amount Sold For.
Alcona.....	295.75	\$1 25	\$369 68
Allegan.....	120.00	1 25	150 00
Alpena.....	690.73	1 25	863 41
Antrim.....	80.00	1 25	100 00
Bay.....	519.70	1 25	649 62
do.....	40.00	1 30	52 00
do.....	40.00	1 35	54 00
Benzie.....	58.02	1 25	72 52
Cheboygan.....	2,516.08	1 25	3,145 03
Chippewa.....	9,358.88	1 25	11,698 60
Clare.....	278.95	1 25	348 94
Clinton.....	80.00	1 25	100 00
Crawford.....	80.00	1 25	100 00
Delta.....	520.00	1 25	650 00
Eaton.....	110.39	1 25	137 99
Emmet.....	1,503.38	1 25	1,879 22
Gladwin.....	774.69	1 25	968 36
Grand Traverse.....	410.04	1 25	512 55
Houghton.....	96.15	1 25	120 19
Huron.....	1,736.34	1 25	2,170 42
Iosco.....	777.38	1 25	971 73
Isabella.....	123.44	1 25	154 30
Kalkaska.....	40.00	1 25	50 00
Leelanaw.....	40.00	1 25	50 00
Mackinac.....	16,612.35	1 25	20,765 44
Manistee.....	798.69	1 25	998 36
Manitou.....	40.00	1 25	50 00
Marquette.....	2,099.17	1 25	2,623 96
Mason.....	1,707.15	1 25	2,133 93
Mecosta.....	80.00	1 25	100 00
Menominee.....	40.00	1 25	50 00
Midland.....	92.15	1 25	115 19
Missaukee.....	1,594.16	1 25	1,992 70
do.....	534.67	2 00	1,069 34
Montmorency.....	789.26	1 25	986 58
Muskegon.....	360.00	1 25	450 00
Newaygo.....	41.49	1 25	51 86
Oceana.....	280.00	1 25	350 00
Ogemaw.....	208.48	1 25	260 60
Osceola.....	239.00	1 25	298 75
Oscoda.....	832.35	1 25	1,040 44
Presque Isle.....	4,270.67	1 25	5,338 34
do.....	40.00	2 00	80 00
Roscommon.....	40.00	1 25	50 00
Saginaw.....	125.04	1 25	156 30
Sanilac.....	160.00	1 25	200 00
Schoolcraft.....	3,768.75	1 25	4,708 41
Shiawassee.....	40.00	1 25	50 00
Tuscola.....	400.00	1 25	500 00
Wexford.....	408.42	1 25	510 51
	56,123.65	-----	\$70,597 63

## SWAMP LANDS.

TABLE No. 10, Showing, by Counties, the Amount of Forfeited Swamp Land sold under Act 117, Session Laws of 1859, and the Acts Amendatory thereto, for the Year ending September 30, 1874.

COUNTIES.	Acres.	Price.	Amount Sold For.
Muskegon.....	80.00	\$1 25	\$100 00
Sanilac.....	40.00	1 25	50 00
Total.....	120.00	-----	\$150 00

## SWAMP LANDS.

TABLE No. 11, Showing the Monthly Abstract of Lands Sold under Act 117, Session Laws of 1859, and the Acts Amendatory thereto, for the Year ending September 30, 1876.

YEAR.	MONTH.	State Lands, Acres.	Forfeited L'ds, Acres.	Amount Sold For.
1875	October.....	5,355.91	-----	\$6,724 87
1875	November.....	4,451.16	40.00	5,900 38
1875	December.....	3,845.51	-----	4,806 92
1876	January.....	5,833.00	-----	7,351 25
1876	February.....	5,301.93	-----	6,627 41
1876	March.....	4,029.02	-----	5,196 85
1876	April.....	16,848.88	-----	21,061 11
1876	May.....	1,545.10	-----	1,931 37
1876	June.....	5,174.67	-----	6,468 33
1876	July.....	490.00	-----	600 00
1876	August.....	400.00	-----	500 00
1876	September.....	2,863.47	80.00	3,679 34
	Total.....	56,128.65	120.00	\$70,747 88

SWAMP LANDS.

TABLE No. 12, Showing, by Counties, the Amount of Swamp Lands Sold at Original Sales, for Cash, for the Year ending September 30, 1876.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Alcona.....	120.00	\$1 25	\$150 00	\$37 50	\$112 50
Alpena.....	2,223.05	1 25	2,778 80	732 22	2,046 58
Bay.....	40.00	1 25	50 00	50 00	-----
Charlevoix.....	274.88	1 25	343 57	87 50	256 07
Cheboygan.....	58.10	1 25	72 60	72 60	-----
Emmet.....	29.24	1 25	36 55	12 20	24 35
Huron.....	739.15	1 25	923 94	343 48	580 46
Ingham.....	80.00	1 25	100 00	62 50	37 50
Isabella.....	40.00	1 25	50 00	12 50	37 50
Kalamazoo.....	4.10	1 25	5 12	5 12	-----
Kalkaska.....	40.00	1 25	50 00	50 00	-----
Manistee.....	171.72	1 25	214 65	123 65	86 00
Mason.....	40.00	1 25	50 00	12 50	37 50
Menominee.....	90.00	1 25	112 50	112 50	-----
Montcalm.....	80.00	1 25	100 00	25 00	75 00
Montmorency.....	551.99	1 25	689 98	172 49	517 49
Muskegon.....	120.00	1 25	150 00	37 50	112 50
Newaygo.....	120.00	1 25	150 00	150 00	-----
Ogemaw.....	200.00	1 25	250 00	137 50	112 50
Ottawa.....	40.00	1 25	50 00	12 50	37 50
Presque Isle.....	380.10	1 25	475 12	118 78	356 34
Roscommon.....	61.16	1 25	76 45	19 11	57 34
Sanilac.....	120.00	1 25	150 00	37 50	112 50
Shiawassee.....	40.00	1 25	50 00	12 50	37 50
Tuscola.....	80.00	1 25	100 00	25 00	75 00
	5,743.47	-----	\$7,179 28	\$2,467 15	\$4,712 13

SWAMP LANDS.

TABLE No. 13, Showing by Counties the amount of Forfeited Swamp Lands Sold for Cash for the Year ending September 30, 1876.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.	Amount Due.
Alpena.....	180.00	\$1 25	\$220 00	\$50 00	\$150 00
Calhoun.....	40.00	1 65	66 00	16 50	49 50
do.....	580.00	75	420 00	105 00	315 00
Gratiot.....	40.00	1 25	50 00	12 50	37 50
Montcalm.....	40.00	1 62½	65 00	16 25	48 75
Sanilac.....	800.00	75	600 00	150 00	450 00
do.....	40.00	90	36 00	9 00	27 00
Van Buren.....	40.00	75	30 00	7 50	22 50
	1,720.00	-----	\$1,467 00	\$366 75	\$1,100 25



## SWAMP LANDS.

TABLE No. 14, Showing Monthly Abstract of Cash Sales for the Year ending September 30, 1876.

YEAR.	MONTH.	State L'ds, Acres.	Forfeited L'ds, Acres.	Amount.	Amount Paid.	Amount Due.
1875	October .....	461.72	-----	\$577 15	\$158 65	\$423 50
1875	November .....	766.68	-----	968 60	514 65	643 95
1875	December .....	240.00	380.00	706 00	214 00	492 00
1876	January .....	590.10	880.00	1,803 62	704 77	1,198 86
1876	February .....	606.06	440.00	1,067 66	271 89	815 67
1876	March .....	40.00	-----	50 00	12 50	37 50
1876	April .....	435.54	40.00	571 89	274 04	297 85
1876	May .....	323.24	-----	404 06	179 05	225 00
1876	June .....	400.00	-----	500 00	125 00	375 00
1876	July .....	188.20	-----	235 25	53 81	176 44
1876	August .....	719.15	-----	898 94	269 73	569 21
1876	September .....	602.68	-----	753 22	225 81	527 41
		5,743.47	1,720.00	\$8,646 23	\$2,833 90	\$5,812 33

## SWAMP LANDS.

TABLE No. 15, Showing by Counties the amount of Land Licensed upon which Excess was received for the Year ending September 30, 1876.

COUNTIES.	Acres.	Price.	Amount.	Amount Paid.
Alpena .....	14.60	\$1 25	\$18 25	\$18 25
Huron .....	4.30	1 25	5 37	5 37
Osceola .....	1.97	1 25	2 46	2 46
Presque Isle .....	5.34	1 25	6 68	6 68
Roscommon .....	10.64	1 25	13 30	13 30
Sanilac .....	17.72	1 25	22 14	22 14
Tuscola (for Improvement) .....	-----	-----	10 00	10 00
	54.57	-----	\$78 90	\$78 20

## SWAMP LANDS.

TABLE No. 16, Showing Monthly Abstract of Excess on Licensed Lands for the Year ending September 30, 1876.

YEAR.	MONTHS.	Acres.	Amount.	Amount Paid.
1875	October.....	21.33	\$28 68	\$28 68
1875	do. (on Improvement).....		10 00	10 00
1875	November.....	15.25	19 06	19 06
1875	December.....	4.30	5 37	5 37
1876	March.....	7.16	8 95	8 95
1876	April.....	5.34	6 68	6 68
1876	August.....	1.19	1 48	1 48
		54.57	\$78 20	\$78 20

## SWAMP LANDS.

TABLE No. 17, Showing by Counties the amount of Swamp Lands granted to Settlers for Homesteads, and Homesteads patented during the Year ending Sept. 30, 1876.

COUNTIES.	Licensed, Acres.	Patented, Acres.
Alcona.....	2,320.00	92.27
Alpena.....	5,892.80	1,006.10
Antrim.....		80.00
Barry.....		40.00
Bay.....	800.00	79.02
Benzie.....	138.02	
Charlevoix.....	1,131.13	228.15
Cheboygan.....	120.00	480.00
Clare.....	160.00	
Crawford.....	147.73	
Emmet.....	2,057.76	
Grand Traverse.....	130.04	40.00
Gratiot.....	276.48	40.00
Huron.....	5,262.75	580.00
Iosco.....	840.00	160.00
Isabella.....	120.00	512.37
Leelanaw.....	520.00	80.00
Manistee.....		120.00
Manitou.....		40.00
Mason.....	390.24	126.37
Mecosta.....		80.00
Midland.....	590.00	
Missaukee.....	840.00	
Montcalm.....	80.00	200.00
Montmorency.....	360.00	
Muskegon.....	160.00	160.00
Newaygo.....	80.00	80.00
Oceana.....	120.00	40.00
Ogemaw.....	860.00	
Osceola.....	397.97	80.00
Ottawa.....		80.00
Presque Isle.....	4,134.37	324.20
Roscommon.....	410.64	
Saginaw.....	510.78	
Sanilac.....	1,789.31	193.38
Tuscola.....	2,188.33	560.00
Wexford.....	280.00	
	83,121.72	6,000.86

## SWAMP LANDS.

TABLE No. 18, Showing Monthly Abstract of Homestead Entries and Homesteads Patented for the Year ending September 30, 1876.

YEAR	MONTH.	Licensed, Acres.	Patented, Acres.
1875	October.....	5,824.83	797.07
1875	November.....	3,880.60	863.30
1875	December.....	2,921.13	743.29
1876	January.....	2,814.77	418.53
1876	February.....	3,032.71	80.00
1876	March.....	3,809.67	580.00
1876	April.....	1,946.65	80.00
1876	May.....	2,883.57	330.52
1876	June.....	993.03	292.04
1876	July.....	1,792.04	479.50
1876	August.....	2,130.69	835.59
1876	September.....	2,435.04	599.02
		32,121.73	6,090.96

TABLE No. 19.—Recapitulation of Sales.

CLASS OF LANDS.	KIND OF SALE.	Acres.	Amount Sold For.	Amount Paid.	Amount Due.
Primary School.....	Original.....	4,246.49	\$16,435 96	\$11,996 26	\$4,439 70
do.....	Forfeited.....	3,062.62	12,480 48	7,345 48	5,135 00
Agricultural College.....	Original.....	1,963.73	6,101 19	2,156 83	3,944 36
do.....	Forfeited.....	520.00	2,220 00	1,710 00	570 00
Asset.....	Original.....	420.00	3,120 00	1,760 00	1,360 00
State Building.....	Forfeited.....	City Lot	75 00	37 50	37 50
Swamp.....	Original.....	61,872.12	77,777 11	73,084 98	4,712 13
do.....	Forfeited.....	1,840.00	1,617 00	516 75	1,100 25
do.....	Excess on Licenses..	64.57	78 20		
do.....	Homesteads Patented	6,060.86	7,613 57	7,613 57	
		80,030.30	\$127,578 51	\$106,279 57	\$21,298 94

The Swamp Land mentioned in the above table under the head of Homesteads Patented, are really donations upon which no money was received.

COMPARATIVE STATEMENT.

TABLE No. 20.—Comparative Statement of Original Sales of State Lands for the last Nineteen Years.

YEAR.	Primary School, Acres.	University, Acres.	Normal School, Acres.	Asylum, Acres.	Agricultural College, Acres.	Asset Land, Acres.	Swamp, Acres.
1868	3,058.62	153.60	80.00	160.00	-----	-----	97,620.08
1869	3,448.75	388.28	40.00	-----	-----	-----	74,888.00
1870	4,151.80	869.20	-----	-----	-----	-----	22,306.96
1871	3,614.19	860.00	80.00	-----	-----	-----	27,961.36
1872	2,584.88	80.00	80.00	80.00	-----	-----	16,549.77
1873	15,528.27	213.80	80.00	240.00	-----	-----	106,057.87
1874	24,770.93	868.35	200.00	193.03	-----	-----	186,235.00
1875	20,288.41	200.00	840.00	680.00	-----	-----	186,653.74
1876	37,885.30	320.54	40.00	200.00	-----	-----	177,103.03
1877	81,683.45	160.00	160.50	160.00	-----	-----	298,123.61
1878	28,848.28	183.76	40.00	200.00	520.00	-----	253,474.84
1879	22,662.18	87.76	-----	80.00	13,480.00	-----	273,560.87
1870	24,582.80	49	-----	280.00	3,280.00	-----	200,863.46
1871	26,477.00	-----	-----	120.00	9,372.44	-----	810,708.78
1872	40,514.69	-----	-----	40.00	20,680.25	-----	285,679.61
1873	27,230.83	-----	-----	-----	17,205.89	150.00	318,768.39
1874	5,067.29	-----	-----	80.00	2,039.95	-----	168,862.35
1875	6,063.39	-----	-----	-----	4,796.99	290.00	96,450.12
1876	4,246.49	-----	-----	-----	1,953.73	544.22	61,928.69

AGRICULTURAL COLLEGE LANDS.

TABLE No. 21, Showing Number of Acres of Original Sales, and Forfeited Lands Resold, and Amount Sold for, from 1868 to September 30, 1876, inclusive.

Original Sales, Acres.	Amount Sold For.	YEARS.	Forfeited Acr's Resold.	Amount Sold For.
520.00	\$2,800 00	1868	-----	-----
13,440.00	43,000 00	1869	-----	-----
3,240.00	11,280 00	1870	-----	-----
9,372.44	31,637 32	1871	-----	-----
20,540.25	65,890 75	1872	-----	-----
17,205.89	54,177 67	1873	40.00	\$145 00
2,039.95	6,519 75	1874	40.00	120 00
4,796.99	14,796 97	1875	40.00	120 00
1,953.73	6,101 19	1876	520.00	2,280 00
73,231.25	\$235,773 65		640.00	\$2,665 00

## PRIMARY SCHOOL.

TABLE No. 22, Showing by Counties number of Acres of Vacant Land, also number of Acres Forfeited to State, now Vacant, for the Year ending September 30, 1876.

COUNTIES.	Vacant Land.	Forfeited Land Vacant.	Total.
Alcona.....	4,360.00	80.00	4,440.00
Allegan.....	680.81	1,192.16	1,872.97
Alpena.....	7,200.00	360.00	7,560.00
Antrim.....	4,800.00	80.00	4,880.00
Baraga.....	12,077.40	640.00	12,717.40
Barry.....		176.88	176.88
Bay.....	2,343.72	320.00	2,663.72
Benzie.....	2,400.00	120.00	2,520.00
Berrien.....		40.00	40.00
Calhoun.....	80.00		80.00
Cass.....		120.00	120.00
Charlevoix.....	2,040.00		2,040.00
Cheyboygan.....	9,159.13	88.31	9,247.44
Chippewa.....	36,896.21		36,896.21
Clare.....	1,872.83	442.66	2,315.49
Clinton.....	194.68		194.68
Crawford.....	5,723.50	40.00	5,763.50
Delta.....	17,396.75	290.85	17,687.60
Eaton.....	240.00		240.00
Emmet.....	5,797.50		5,797.50
Genesee.....		80.00	80.00
Gladwin.....	1,231.16	540.81	1,771.97
Grand Traverse.....	1,920.00	86.00	2,006.00
Gratiot.....	800.00	40.00	840.00
Houghton.....	12,651.95	1,440.00	14,091.95
Huron.....	5,737.50	640.00	6,377.50
Ingham.....	160.00	40.00	200.00
Ionia.....	40.00		40.00
Iosco.....	4,632.20	890.01	5,522.21
Isabella.....	880.00	290.00	1,170.00
Isle Royal.....	2,396.80		2,396.80
Jackson.....		120.00	120.00
Kalkaska.....	6,200.00		6,200.00
Keweenaw.....	1,291.60	920.00	2,211.60
Lake.....	2,520.00	1,197.65	3,717.65
Lapeer.....	120.00	320.00	440.00
Leelanaw.....	1,167.75	500.00	1,667.75
Livingston.....	80.00		80.00
Mackinaw.....	18,740.95		18,740.95
Manistee.....	2,743.00	760.00	3,503.00
Manitou.....	2,015.55		2,015.55
Marquette.....	42,188.87	1,040.00	43,228.87
Mason.....	1,759.76	625.70	2,385.46
Mecosta.....	441.91	120.00	561.91
Menominee.....	15,382.25	120.00	15,502.25
Midland.....	855.12	1,231.60	2,086.72
Missaukee.....	2,630.00	800.00	3,430.00
Monroe.....	230.67	26.24	256.91
Montcalm.....	40.00	280.00	320.00
Montmorency.....	7,160.00		7,160.00
Muskegon.....	2,278.28	690.00	2,968.28
Newago.....	1,310.84	1,005.00	2,315.84
Ocean.....	360.00	240.00	600.00
Ogemaw.....	3,722.69		3,722.69
Ontonagon.....	86,119.90	1,440.00	87,559.90
Osceola.....	1,906.10	633.30	2,539.40
Oscoda.....	5,120.00	280.00	5,400.00
Otsego.....	5,884.38		5,884.38
Ottawa.....	200.00	537.39	737.39
Presque Isle.....	8,664.26	40.00	8,724.26
Roscommon.....	4,525.80	80.00	4,605.80
Saginaw.....	1,816.89	840.00	2,656.89
Sanilac.....	4,520.00	2,560.00	7,080.00
Schoolcraft.....	86,927.42	75.65	87,002.97
St. Clair.....	240.00	40.00	280.00
Tuscola.....	2,800.00	720.00	3,520.00
Van Buren.....		240.00	240.00
Wexford.....	3,360.00	360.00	3,720.00
Vacant Indemnity Primary School Land, not Advertised.....	369,919.18 49,178.29	25,699.11	395,618.24 49,178.29
	419,097.42	25,699.11	444,796.53

AGRICULTURAL COLLEGE LANDS.

TABLE No. 23. Showing by Counties Number of Acres of Vacant Land: also Number of Acres Forfeited to State, now Vacant, for the Year ending Sept. 30, 1876.

COUNTIES.	Vacant Acres.	Forfeited Acres.	Total.
Alcona.....	26,110.43	40.00	26,150.43
Alpena.....	1,080.00	160.00	1,240.00
Antrim.....	10,544.91	40.00	10,584.91
Benzie.....	5,920.00	160.00	6,080.00
Charlevoix.....	3,684.98	-----	3,684.98
Cheboygan.....	5,135.04	40.00	5,135.04
Grand Traverse.....	720.00	120.00	840.00
Iosco.....	26,995.88	-----	26,995.88
Kalkaska.....	6,035.31	-----	6,035.31
Manistee.....	10,230.00	720.00	11,410.00
Missaukee.....	3,915.14	518.40	4,433.54
Montmorency.....	9,922.85	-----	9,922.85
Oscoda.....	17,065.27	40.00	17,105.27
Otsego.....	6,470.13	-----	6,470.13
Presque Isle.....	960.00	40.00	1,000.00
Wexford.....	27,600.00	520.00	28,120.00
	162,400.84	2,308.40	164,799.24

SALT SPRING LANDS.

TABLE No. 24. Showing by Counties Number of Acres of Vacant Land: also Number of Acres Forfeited to State, now Vacant, for the Year ending Sept. 30, 1876.

COUNTIES.	Vacant Land.	Forfeited Land.	Total.
Midland.....	1,315.63	230.00	1,595.63

ASYLUM LAND.

TABLE No. 25. Showing by Counties Number of Acres of Vacant Land: also Number of Acres Forfeited to State, now Vacant, for the Year ending Sept. 30, 1876.

COUNTIES.	Vacant Land.	Forfeited Land.	Total.
Muskegon.....	520.00	360.00	880.00
Newaygo.....	160.00	720.00	880.00
	680.00	1,080.00	1,760.00

## UNIVERSITY LAND.

TABLE No. 26, Showing by Counties Number of Acres of Vacant Land; also Number of Acres Forfeited to State, now Vacant, for the Year ending Sept. 30, 1876.

COUNTIES.	Vacant Land.	Vacant Forfeited Land.	Total.
Berrien .....		98.25	98.25
Kalamazoo .....	200.00	.....	200.00
	200.00	98.25	298.25

## NORMAL SCHOOL.

TABLE No. 27, Showing by Counties Number of Acres of Vacant Land for the Year ending September 30, 1876.

COUNTIES.	Vacant Forfeited Lands.
St. Clair.....	160.00

## STATE BUILDING LAND.

TABLE No. 28, Showing Forfeited Sale for the Year ending September 30, 1876.

YEAR.	MONTH.	FORFEITED.	Amount.	Amount Paid.	Amount Due.
1875	November.....	Lot 11, block 216, City of Lansing .....	\$75 00	\$37 50	\$37 50

SWAMP LANDS.

TABLE No. 29, Showing by Counties the Number of Acres of Vacant Swamp Land, Vacant Indemnity Swamp Land, and Forfeited Part-paid Lands, which have reverted to the State, and are now Vacant, for the Year Ending September 30, 1876.

COUNTIES.	Vacant State Land.	Forfeited State Land.	Indemnity.	Total.
Alcona.....	27,898.34	40.00	-----	27,938.34
Allegan.....	2,416.03	40.00	-----	2,456.03
Alpena.....	108,788.99	361.04	-----	109,150.03
Antrim.....	3,528.04	-----	-----	3,528.04
Baraga.....	48,418.53	-----	-----	48,418.53
Barry.....	80.00	-----	-----	80.00
Bay.....	9,117.46	80.00	-----	9,197.46
Benzie.....	5,437.96	-----	-----	5,437.96
Calhoun.....	119.99	160.00	-----	279.99
Cass.....	140.08	-----	-----	140.08
Charlevoix.....	5,813.17	-----	-----	5,813.17
Cheboygan.....	37,628.11	-----	3,640.17	41,268.28
Chippewa.....	434,613.56	-----	-----	434,613.56
Clare.....	6,671.41	-----	-----	6,671.41
Clinton.....	320.52	-----	-----	320.52
Crawford.....	17,158.99	-----	-----	17,158.99
Delta.....	146,852.39	280.00	-----	147,132.39
Easton.....	611.80	-----	-----	611.80
Emmet.....	16,552.09	-----	-----	16,552.09
Genesee.....	160.00	40.00	-----	200.00
Gladwin.....	7,987.90	-----	-----	7,987.90
Grand Traverse.....	4,948.43	-----	-----	4,948.43
Gratiot.....	4,496.83	160.00	-----	4,656.83
Houghton.....	21,607.14	-----	-----	21,607.14
Huron.....	25,114.48	19.15	-----	25,133.63
Ingham.....	380.00	120.00	-----	490.00
Ionia.....	633.32	-----	-----	633.32
Iosco.....	24,738.69	120.00	-----	24,858.69
Isabella.....	1,723.54	40.00	-----	1,763.54
Isle Royal.....	3,787.13	-----	-----	3,787.13
Jackson.....	-----	80.00	-----	80.00
Kalamazoo.....	-----	40.00	-----	40.00
Kalkaska.....	8,673.33	-----	3,619.69	12,293.02
Kent.....	35.48	-----	-----	35.48
Keweenaw.....	280.00	-----	-----	280.00
Lake.....	3,782.99	40.00	-----	3,822.99
Lapeer.....	618.86	-----	-----	618.86
Leelanaw.....	2,478.25	-----	-----	2,478.25
Livingston.....	151.24	-----	-----	151.24
Mackinac.....	276,873.11	-----	-----	276,873.11
Manistee.....	10,994.02	-----	-----	10,994.02
Manitou.....	2,664.75	40.00	-----	2,704.75
Marquette.....	224,446.62	-----	-----	224,446.62
Mason.....	6,303.32	277.36	-----	6,580.68
Mecosta.....	2,165.84	80.00	-----	2,245.84
Menominee.....	100,969.81	144.25	-----	101,104.06
Midland.....	3,463.14	-----	-----	3,463.14
Missaukee.....	19,583.96	-----	2,512.39	22,096.35
Monroe.....	3,881.31	-----	-----	3,881.31
Montcalm.....	655.88	-----	-----	655.88
Montmorency.....	42,426.66	80.00	-----	42,506.66
Muskegon.....	4,152.86	-----	-----	4,152.86
Newaygo.....	4,913.36	-----	-----	4,913.36
Oakland.....	80.00	-----	-----	80.00
Oceana.....	3,360.20	-----	-----	3,360.20
Ogemaw.....	6,920.92	-----	-----	6,920.92
Ontonagon.....	93,909.48	-----	-----	93,909.48
Osceola.....	3,425.40	-----	-----	3,425.40
Oscoda.....	3,831.54	-----	-----	3,831.54
Otsego.....	12,747.02	-----	-----	12,747.02
Ottawa.....	200.00	40.00	-----	240.00
Presque Isle.....	110,854.85	379.14	9,051.78	120,285.77
Roscommon.....	31,688.40	-----	-----	31,688.40
Saginaw.....	4,012.72	86.27	-----	4,101.99
Sanilac.....	26,452.71	621.79	-----	27,074.50
Schoolcraft.....	400,878.09	-----	-----	400,878.09
Shiawassee.....	453.25	-----	-----	453.25
St. Clair.....	4,130.81	320.00	-----	4,450.81
Tuscola.....	11,772.59	176.00	-----	11,948.59
Wexford.....	3,072.24	-----	-----	3,072.24
	2,405,017.93	3,968.00	18,823.33	2,427,709.86
Swamp Lands lately patented to the State.....	-----	-----	-----	27,899.19
	-----	-----	-----	2,455,609.05



## SWAMP LAND.

TABLE No. 30, Showing by Counties Number of Acres of Licensed Land for the Year ending September 30, 1876.

COUNTIES.	Licensed Acres.
Alcona.....	2,840.00
Allegan.....	448.75
Alpena.....	20,689.84
Antrim.....	381.05
Bay.....	3,875.54
Benzie.....	364.37
Charlevoix.....	3,024.30
Cheboygan.....	1,788.18
Chippewa.....	1,497.30
Clare.....	911.00
Clinton.....	80.00
Crawford.....	740.22
Delta.....	1,039.30
Emmet.....	2,502.03
Gladwin.....	76.23
Grand Traverse.....	490.00
Gratiot.....	1,035.66
Huron.....	14,903.99
Ingham.....	120.00
Ionia.....	270.82
Iosco.....	3,330.00
Isabella.....	525.86
Kalkaska.....	160.00
Kent.....	40.00
Lapeer.....	290.00
Lenawee.....	600.00
Mackinac.....	931.10
Mason.....	2,153.98
Mecosta.....	40.00
Menominee.....	3,244.32
Midland.....	520.00
Missaukee.....	2,874.00
Montcalm.....	254.98
Montmorency.....	3,142.71
Muskegon.....	800.00
Newaygo.....	875.40
Oakland.....	80.00
Oceana.....	1,079.50
Ogemaw.....	840.00
Osceola.....	1,947.61
Presque Isle.....	18,850.56
Roscommon.....	490.64
Saginaw.....	1,264.71
Sanilac.....	7,932.87
Shiawassee.....	453.25
St. Clair.....	1,364.14
Tuscola.....	7,691.41
Van Buren.....	80.00
Wexford.....	520.00
	125,414.39

TABLE No. 31.—Statement of Vacant Lands at the close of the Fiscal Year, September 30, 1876.

KIND OF LAND.	Acres.
Agricultural College.....	164,799.24
Asylum.....	1,760.00
Primary School.....	396,618.24
do. Indemnity.....	49,178.29
Normal School.....	160.00
Salt Spring.....	1,595.63
University.....	298.25
Asset.....	3,850.90
Internal Improvement.....	380.31
Swamp.....	2,455,599.05
Total.....	3,073,289.91
To show the amount of Land actually in Market, should be deducted the following items:	
Number of Acres Licensed.....	125,414.39
Reserved Mineral Land.....	8,097.80
Reserved on Road and other Contracts—Lower Peninsula.....	13,500.25
"    "    "    "    Upper Peninsula.....	7,284.89
Swamp Land withheld from Market for the benefit of Mackinaw & Marquette R. R.....	1,328,340.26
Swamp Lands withheld from Market for the benefit of Menominee River R. R. Company.....	248,236.45
Number of Acres to be advertised.....	108,902.42
Total.....	1,832,756.46
Total Acres in Market.....	1,240,483.45

TABLE No. 32.—Statement of the number of Acres of State Swamp Land Reserved on Road and Other Contracts, Authorized by the State, September 30, 1876.

CONTRACTS.—LOWER PENINSULA.	No. of Contract.	Acres.
Big Rapids and Grand Rapids Road.....	..	200.00
Cass River and Wild Fowl Bay Road (ditch).....	2	2,370.75
Cheboygan and Emmet Counties Lake and River Improvement.....	1	900.00
Harrisville and Traverse Bay Road (west division).....	3	118.12
Ionia, Houghton Lake and Mackinaw Road.....	31	30.70
Long Rapids Road and Ditch.....	1	853.05
Midland and Isabella Road.....	..	240.00
Newark and Arcadia Ditch.....	..	1,296.74
Port Sanilac and Tuscola Road, and White Creek Ditch.....	1	5,140.75
Prosque Isle and Little Traverse Road.....	1	824.74
Saginaw, Gratiot and Newaygo Road.....	12	120.00
Tawas and Manistee Road.....	1	40.00
"    "    "    "    (east division).....	2	2,278.21
"    "    "    "    (west division).....	2	80.00
Tuscola and Saginaw Bay Road.....	..	80.00
E. Hall.....	..	120.00
Total.....	..	13,493.06
CONTRACTS.—UPPER PENINSULA.		
Keweenaw Bay Road.....	..	400.00
St. Mary's River and Mackinaw Road.....	..	6,864.89
Total.....	..	7,264.89

TABLE No. 32.—Continued.

RECAPITULATION.	Acres.
Total reserved in Lower Peninsula.....	13,423.06
Total reserved in Upper Peninsula.....	7,264.89
Total.....	20,757.95

TABLE No. 33.—Statement of the Amount of Matured State Swamp Land Road Credit September 30, 1876.

Bay and Tuscola counties.....	\$13 33	
Gratiot county.....	1,695 62	
Midland county.....	14 63	
Muskegon county.....	100 00	
Newaygo and Muskegon counties.....	81 35	
Newaygo, Mecosta, and Osceola counties.....	10 51	
Oscoda county.....	250 00	
Ottawa county.....	998 88	
Tuscola county.....	496 17	
Lower Peninsula.....		\$3,659 49
		23,688 08
Total in Lower Peninsula.....		\$32,347 57
Upper Peninsula, inside R. R. limits.....	\$25,653 30	
Upper Peninsula, outside R. R. limits.....	4,003 63	
		29,656 93
Total.....		\$62,004 50

TABLE No. 34.—Statement of Moneys received for the Year Ending September 30, 1876.\*

Primary School, Principal.....	\$63,389 66
Primary School, Interest.....	43,528 24
Primary School, Penalty.....	2,067 09
Swamp, Principal.....	47,053 10
Swamp, Interest.....	3,253 43
Swamp, Penalty.....	139 05
University, Principal.....	3,903 79
University, Interest.....	7,088 10
University, Penalty.....	270 23
Agricultural College, Principal.....	5,339 30
Agricultural College, Interest.....	6,862 90
Agricultural College, Penalty.....	308 64
Normal School, Principal.....	1,149 68
Normal School, Interest.....	1,165 13
Normal School, Penalty.....	37 84
Asylum, Principal.....	626 96
Asylum, Interest.....	1,039 63
Asylum, Penalty.....	56 43
State Building, Principal.....	372 50
State Building, Interest.....	265 17
State Building, Penalty.....	15 19
Salt Spring, Interest.....	774 95
Salt Spring, Penalty.....	66 11
Dewey Asset, Principal.....	2,460 00
Dewey Asset, Interest.....	45 74
Forfeited Primary School Land Bids.....	2,060 33
Forfeited Primary School Land Interest.....	169 42
Forfeited Swamp Land Bids.....	107 50
Forfeited University Land Bids.....	373 00
Forfeited University Land Interest.....	3 88
Forfeited State Building Land Bids.....	1,135 86
Forfeited State Building Land Interest.....	68 56
Taxes on part-paid Lands.....	6,687 83
Fees, Plats, &c.....	1,946 35
	\$204,430 59

\* This Statement includes all Moneys received on account of Sales of Swamp Lands for cash, and also all acceptances for work on State Roads payable in Swamp Lands

REPORT  
OF THE  
STATE SWAMP LAND COMMISSIONER  
OF THE  
STATE OF MICHIGAN,  
FOR THE YEAR 1876.

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BY AUTHORITY.

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LANSING:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1876.



# REPORT.

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STATE SWAMP LAND COMMISSIONER'S OFFICE, }  
Lansing, Mich., October 2, 1876. }

HON. JOHN J. BAGLEY, *Governor of Michigan*:

SIR: In compliance with the requirements of law, I have the honor of submitting this my Second Annual Report, exhibiting in condensed tabular statements all matters connected with this Department, for the fiscal year ending September 30, 1876.

Table No. 1 shows what work has been placed under contract during the fiscal year, giving length (if road or ditch) of each improvement, contract price, and time for completion.

Table No. 2 shows by roads, ditches, etc., what work has been accepted, approved, and paid.

Table No. 3 shows what work remains under contract at the close of the fiscal year, and the amounts to become due thereon. The column in this table showing amounts held back on previous acceptances is 20 per cent of each and every acceptance held in reserve until the final completion of all such contracts.

Table No. 4 shows the number of acres of State swamp land standing reserved on road or other contracts authorized by the State.

Table No. 5 shows the amount of matured State swamp land road credit, or "scrip."

Table No. 6 shows by counties the number of acres of swamp land patented to the State; also the total number of acres of such lands vacant September 30, 1876.

I intended to have arranged a table with the view of showing comparatively how the several counties thus far have shared in the appropriations of swamp lands for roads, ditches, and other similar improvements, but owing to the fact that much of this kind of work extends through several counties, and some portions more expensive to build than others, of which no separate account was ever kept by counties, has so complicated the matter that I have been unable to complete such a showing satisfactory to myself at this time; and while I believe it will be impossible to show *exactly* the amount used in each of the several counties separately, yet I am satisfied that an exhibit may be had sufficiently exact for practical purposes. I shall therefore arrange such a table (which will be supplemental to this report) for future use of the Board of Control.

Considering the unusual amount of unfavorable weather for doing work, and the stringency of the money market, the progress made in the several improvements connected with this department has been very satisfactory; yet I apprehend it will be necessary to extend the time for completion of some of our contracts, which can be done without jeopardizing any interest of the State.

Under the judicious policy of the Board of Control, no more work has been placed under contract during the fiscal year than has seemed of actual necessity, thereby securing to our people the end sought to be attained by these improvements, viz. : The development of the unsettled portions of the State.

All of which is respectfully submitted.

J. B. HAVILAND, *Commissioner*.

# TABULAR STATEMENTS.

TABLE No. 1.—Showing what Work has been Placed Under Contract during the Fiscal Year ending September 30, 1876.

NAMES OF ROADS, ETC.	LENGTH.		CONTRACT PRICE.	WHEN TO BE COMPLETED.
	Miles.	Rods.		
* Antrim County Lake and River Improvement.....	--	-----	\$11,600 00	Dec. 1, 1876.
Buel Township Ditches.....	8	260	3,200 00	Dec. 1, 1876.
† Cheboygan and Emmet Cos. Lake & River Improvem't.	--	-----	14,589 00	July 1, 1876.
Long Rapids Road and Ditch.....	5	13 2-5	4,991 46	Dec. 1, 1876.
Mill Creek Ditch.....	8	246 6-25	6,400 00	Dec. 1, 1876.
Port Sanilac and Tuscola Road and White Creek Ditch..	13	210 27-250	10,787 52	Sept. 1, 1877.
Presque Isle and Little Traverse Road.....	12	140	9,576 88	Nov. 1, 1877.
Sand Beach and Bay City Road.....	8	-----	9,500 00	Sept. 1, 1877.
Torch Lake and Alpena Road.....	6	-----	2,800 00	Oct. 15, 1876.
Totals.....	62	229 187-250	\$73,444 86	

\* This improvement consists in dredging, opening new channels, and protecting those channels by artificial means, and is confined to those waters in Antrim and Kalkaska counties commonly known as Elk river, the Narrows between Elk and Round lakes, Torch river, and Clam river, at the confluence of the latter with Torch lake.

† This is for improving the navigation of Indian river, Burt lake, Crooked river, and Crooked lake, in Cheboygan and Emmet counties, and consists in dredging, sheet piling, and clearing river of obstructions.

TABLE No. 2.—Showing by Roads, Ditches, etc., what Work has been Accepted. Approved, and Paid during the Fiscal Year ending September 30, 1876.

NAMES OF ROADS, ETC.	FULLY ACCEPTED AND PAID.			Paid Local Commr's Salary & Printing Bills.	Total Amount of Payments
	LENGTH.		AMOUNT PAID.		
	Miles.	Rods.			
Alpena and Long Lake Road.....	--	---	-----	\$38 80	\$38 80
Antrim County Lake and River Improvement.....	--	---	-----	18 00	18 00
Cheboygan & Emmet Co.'s Lake & River Improvem't	--	---	\$4,314 32	157 15	4,471 47
Cheboygan and Little Traverse Bay Road.....	3	---	2,850 00	294 00	3,144 00
Harrisville and Traverse Bay Road (west div.).....	2	120	2,054 02	-----	2,054 02
Ionia, Houghton Lake and Mackinaw Road.....	Bridge.	4	1,600 00	-----	1,600 00
Long Rapids Road and Ditch.....	2	---	1,584 00	41 30	1,625 30
Mill Creek Ditch.....	--	---	-----	72 00	72 00
Port Sanilac & Tuscola Road, and White Creek Ditch	2	---	1,280 00	-----	1,280 00
Sand Beach and Bay City Road.....	8	---	9,500 00	-----	9,500 00
Tawas and Manistee Road (east div.).....	6	---	7,894 74	-----	7,894 74
Tawas and Manistee Road (west div.).....	2	---	1,823 61	16 50	1,845 11
Torch Lake and Alpena Road.....	2	20	800 23	-----	800 23
Waisky Bay Road.....	--	---	-----	102 00	102 00
Totals.....	27	144	\$33,705 92	\$739 75	\$34,445 67





# STATE SWAMP LAND COMMISSIONER.

7

TABLE No. 4.—Showing the number of Acres of State Swamp Land Standing Reserved on Road and Other Contracts Authorized by the State, September 30, 1876.

CONTRACTS.—LOWER PENINSULA.		No. of Contract.	Acres.
Big Rapids and Grand Rapids Road.....	..	200.00	
Cass River and Wild Fowl Bay Road (ditch).....	2	2,370.75	
Cheboygan and Emmet Counties Lake and River Improvement.....	1	200.00	
Harrisville and Traverse Bay Road (west division).....	3	118.12	
Ionia, Houghton Lake and Mackinaw Road.....	31	30.70	
Long Rapids Road and Ditch.....	1	353.05	
Midland and Isabella Road.....	..	240.00	
Newark and Arcadia Ditch.....	..	1,296.74	
Port Sanilac and Tuscola Road, and White Creek Ditch.....	1	5,140.75	
Presque Isle and Little Traverse Road.....	1	824.74	
Saginaw, Gratiot and Nawaygo Road.....	12	120.00	
Tawas and Manistee Road.....	1	40.00	
“ “ “ (east division).....	2	2,278.21	
“ “ “ (west division).....	2	80.00	
Tuscola and Saginaw Bay Road.....	..	80.00	
E. Hall.....	..	120.00	
Total.....	..	13,493.06	
CONTRACTS.—UPPER PENINSULA.			
Keweenaw Bay Road.....	..	400.00	
St. Mary's River and Mackinaw Road.....	..	6,804.89	
Total.....	..	7,204.89	
RECAPITULATION.			
Total reserved in Lower Peninsula.....		13,493.06	
Total reserved in Upper Peninsula.....		7,264.89	
Total.....		20,757.95	

TABLE No. 5.—Showing the Amount of Matured State Swamp Land Road Credit, September 30, 1876.

Bay and Tuscola counties.....	\$13 33	
Gratiot county.....	1,695 62	
Midland county.....	14 63	
Muskegon county.....	100 00	
Nawaygo and Muskegon counties.....	81 35	
Nawaygo, Mecosta, and Osceola counties.....	10 51	
Osceola county.....	250 00	
Ottawa county.....	968 88	
Tuscola county.....	495 17	
Lower Peninsula.....		\$3,659 49
Total in Lower Peninsula.....		23,688 08
Upper Peninsula.....	\$25,653 30	\$32,347 57
Upper Peninsula, outside R. R. grants.....	4,003 63	
Total.....		29,656 93
Total.....		\$62,004 50

TABLE No. 6.—Showing by Counties the Total Number of Acres of Swamp Land Patented to the State; also the number of Acres of State Swamp Land Vacant Sept. 30, 1876.

COUNTIES.	Patented to State up to Sept. 30, '76.	* Vacant Sept. 30th, 1876.
Alcona.....	122,695.45	27,938.34
Allegan.....	33,266.76	2,456.03
Alpena.....	249,429.39	109,150.03
Antrim.....	17,749.13	3,688.04
† Baraga.....	84,568.45	48,416.53
Barry.....	5,207.50	80.00
Bay.....	117,826.95	9,197.46
Benzie.....	18,893.57	5,437.96
Berrien.....	7,432.08	-----
Branch.....	4,499.36	-----
Calhoun.....	12,984.55	279.99
Cass.....	7,421.39	140.06
Charlevoix.....	51,407.69	5,813.17
Cheboygan.....	182,407.40	65,446.43
Chippewa.....	534,444.04	434,613.56
Clare.....	77,692.57	6,991.41
Clinton.....	23,621.94	360.52
Crawford.....	38,374.25	17,238.99
Delta.....	255,987.04	147,132.39
Eaton.....	15,664.17	611.80
Emmet.....	67,958.87	16,562.09
Genesee.....	4,317.64	200.00
Gladwin.....	101,383.16	8,788.96
Grand Traverse.....	29,908.58	4,948.43
Gratiot.....	51,637.60	4,856.83
Hillsdale.....	1,299.81	-----
† Houghton.....	53,534.98	21,607.14
Huron.....	171,681.05	25,133.63
Ingham.....	16,739.02	480.00
Ionia.....	11,865.01	633.32
Iosco.....	68,907.23	24,858.69
Isabella.....	52,971.76	1,763.54
Isle Royal.....	10,945.40	3,787.13
Jackson.....	5,001.45	80.00
Kalamazoo.....	5,679.51	40.00
Kalkaska.....	47,353.30	12,492.92
Kent.....	15,104.96	35.48
Keweenaw.....	25,759.17	280.00
Lake.....	23,146.79	3,822.99
Lapeer.....	21,855.81	618.86
Leelanaw.....	12,203.04	2,518.25
Lenawee.....	1,800.00	-----
Livingston.....	3,836.64	151.24
Mackinac.....	353,176.85	276,873.11
Macomb.....	41.65	-----
Manistee.....	47,142.83	10,904.02
Manitou.....	3,500.96	2,704.75
Marquette.....	386,571.94	224,446.62
Mason.....	42,495.95	6,580.68
Mecosta.....	46,814.51	2,245.84
Menominee.....	343,033.98	101,864.06
Midland.....	35,933.46	3,783.14
Missaukee.....	86,664.66	22,847.63
Monroe.....	4,483.11	3,881.31
Montcalm.....	48,694.46	655.88
Montmorency.....	101,736.31	42,606.66
Muskegon.....	48,704.90	4,152.86
Newaygo.....	73,269.17	4,947.72
Oakland.....	2,430.90	80.00
Oceana.....	43,947.01	3,400.20
Ogemaw.....	65,277.28	6,920.92
Ontonagon.....	93,845.41	93,909.48
Osceola.....	46,490.68	3,425.40

\* In this column is included all licensed lands, reserved mineral lands, and lands reserved on road and other contracts. There is also included 1,326,340.26 acres lying in Chippewa, Mackinaw, Marquette, and Schoolcraft counties, which have been withheld from market for the benefit of the Mackinaw and Marquette R. R. Also 248,236.45 acres, lying in Delta and Menominee counties, which have been withheld from market for the benefit of the Menominee River R. R. Company.

† The exact number of acres in Baraga and Houghton counties separately cannot be given at this time, as the Sturgeon river, which forms the boundary line between the two counties, has not been meandered since the county of Baraga was organized. The total of the two counties, however, constitutes the correct amount in the territory originally included in Houghton county.

## STATE SWAMP LAND COMMISSIONER.

9

TABLE No. 6.—Continued.

COUNTIES.	Patented to State up to Sept. 30, '76.	* Vacant Sept. 30th, 1876.
Oscoda.....	22,596.18	3,831.54
Otsego.....	36,587.65	12,747.02
Ottawa.....	26,959.38	240.00
Presque Isle.....	204,702.27	120,285.77
Roscommon.....	94,453.95	31,683.40
Saginaw.....	66,323.20	4,101.99
Sanilac.....	143,853.41	27,074.50
Schoolcraft.....	487,184.19	400,878.09
Shiawassee.....	17,511.35	453.25
St. Clair.....	28,919.63	4,450.81
St. Joseph.....	3,343.08	-----
Tuscola.....	109,838.43	11,948.59
Van Buren.....	27,078.35	-----
Washtenaw.....	1,869.94	-----
Wayne.....	240.00	-----
Wexford.....	28,600.83	3,236.58
Totals.....	5,841,933.23	2,455,599.05

\* See foot note on preceding page.







**REPORT**  
**OF THE**  
**STATE LIBRARIAN**  
**OF THE**  
**STATE OF MICHIGAN,**

**FOR THE YEARS 1875 AND 1876.**



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**BY AUTHORITY.**

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**LANSING:**  
**W. S. GEORGE & Co., STATE PRINTERS AND BINDERS.**  
**1876.**





# REPORT.

OFFICE OF THE STATE LIBRARIAN, }  
Lansing, October 2, 1876.

*To the Legislature of the State of Michigan :*

Pursuant to legal requirements, I have the honor herewith to present to your honorable body the following biennial report of this department of the public service.

## FINANCES.

State Librarian in account with the State of Michigan, September 30, 1876.

	Dr.
To balance of appropriation for 1873-74.....	\$240 68
“ cash appropriation for 1875-76.....	3,000 00
“ “ received for lost book.....	1 20
Total.....	<u>\$3,241 88</u>

	Cr.
By paid for books, pamphlets, maps, and periodicals.....	\$2,770 32
“ paid for book, lost and replaced.....	1 20
“ cash on hand.....	470 36
Total.....	<u>\$3,241 88</u>

The miscellaneous expenses incident to the Library have been adjusted by the Board of State Auditors, and the awards and amounts thereof can be found in the annual reports of that Board.

## STATISTICS.

	Vols.
Miscellaneous books, pamphlets, maps and periodicals purchased pursuant to the provisions of Act No. 2, Laws of 1875.....	364
Law books purchased under same act.....	295
Law books purchased by exchange, partly under Act No. 174, Laws of 1871.....	405

	Vols.
Inter-State exchanges received.....	814
Miscellaneous " ".....	606
Donations—books, pamphlets, and maps by the United States.....	829
"—for the use of the State Library and for exchanges, by the State of Michigan.....	3,000
Donations—miscellaneous, by individuals, societies, etc.....	846
<b>Total</b> .....	<b>7,159</b>

Number of duplicate books withdrawn from the Library for inter-State exchanges .....	1,227
Miscellaneous exchanges and donations.....	1,137
United States statutes, distributed under Act No. 25, Session Laws '75.....	926
<b>Total</b> .....	<b>3,290</b>

A fair collection of rare newspapers, manuscripts, specimens of minerals, curiosities, etc., have been added to the museum.

#### PRESENT CONDITION, WANTS, ETC., OF THE LIBRARY.

The total number of books, pamphlets, and maps of every description belonging to the Library, including duplicates .....	46,610
Michigan Supreme Court Reports for sale.....	6,209

Total number of books belonging to the *State*, and placed in care  
of the Librarian..... 52,819

The large and valuable collection of historical pamphlets, which have been received from time to time, have been properly arranged, and bound into 147 volumes, and contain many rare and choice "historical nuggets" that are not to be found elsewhere.

The sets of American Law Reports are now nearly complete.

The collection of American Statute Law is still deficient, although efforts are constantly being made to supply the deficiency.

A complete set of the British Statutes and many of the English Law Reports, also a few of the Irish Reports have been purchased; still there are many Reports needed to complete the sets, and to supply the constantly increasing demand.

Text books, Reports, and Digests, multiply in such a rapid manner that no member of the legal profession can afford ordinarily to procure them; yet the absolute want of a complete collection of such books is felt by the bench and bar throughout the State, and it is in our State Library that these are expected to be found. The demand still exceeds largely the supply.

Many rare and valuable books have also been added to the general library, by purchase, exchange, and donation, yet there is still a vacuum to be filled.

The lawyer, statesman, scholar, historian, and *savant*, besides the general reference and common every-day books require the "thousand-and-one expensive out-of-the-way-helps" that should be found in our State Library.

"A public library should *lead*, not *follow* the wants of scholars;" it should especially contain all books needed to satisfy the thirst for knowledge exhibited

by legislators, statesmen, and hunters of valuable statistics in the eminent domain and the diversified fields of human science.

In history our Library is sadly deficient, especially in that department relating to the annals of the American States, and it would seem unpardonable to neglect making a complete collection of the history and standard scientific and literary works of our own common country.

It is still necessary to continue certain series of books already commenced, both in the general and law library.

In view of the great wants and deficiencies of the Library, and taking into consideration the continued splendid financial condition of the State, we would ask of your honorable body that the sum of \$3,000 be appropriated for the years 1877-78, to be expended in the purchase of books for the Library.

The balance of the appropriation now on hand will be expended for books already ordered and subscribed for, but which could not be delivered until after the close of the fiscal year.

The *office* of Librarian is and has been considered by many persons as a sinecure. This may have been the case twenty years ago, but since that period the Library has grown up into large proportions, and *now* the office is an exceedingly onerous and responsible one, requiring of the Librarian experience and professional skill. The Librarian is necessarily something more than a mere keeper of books, taking down and replacing them on the shelves. The increased number of visitors at the Library rooms, and the courteous attention that they should receive from the Librarian; the large and constantly increasing correspondence of the office, the cataloguing of books, the performing the duties required by acts and joint resolutions passed at each session of the Legislature, have necessitated a large and increased amount of labor.

During the four sessions of the Supreme Court, held annually, and at each session of the Legislature, the Library rooms are kept open without intermission from 8 o'clock A. M. to 9 P. M., and on other days throughout the year the same number of hours daily as are observed by the other State officers.

Taking into consideration the fast increasing condition and importance of the Library, and also the fact that it is soon to be moved into the rooms intended for its use in the new capitol, we do not think that it is asking too much, if we request that the Librarian may be legally authorized to employ such clerical help as may be deemed necessary to properly perform the business connected with the office, such needed help to be employed with the advice and consent of the Governor and Judges of the Supreme Court.

#### STATE PIONEER SOCIETY.

In accordance with legal provisions, the State Librarian is made the custodian of all books, manuscripts, relics, curiosities, etc., belonging to the "Pioneer Society of the State of Michigan." During the past two years many valuable papers, etc., have been received, having reference to pioneer life in Michigan. An enumeration of these papers is too voluminous and is not deemed necessary to be included in this report. These papers are being arranged by a committee of historians (appointed by the State Pioneer Society), and are to be published in book form, entitled "Pioneer Collections," Vol. I.

The society now numbers 301 members.

## SUPREME COURT REPORTS.

The custody, disposition and sale of the Supreme Court Reports of Michigan are placed by legal enactment in the hands of the State Librarian.

Number of copies on hand Sept. 30, 1874.....	3,004
“ “ “ received since that date.....	8,608
“ “ “ disposed of.....	5,403
“ “ “ on hand Sept. 30, 1876.....	6,209

The transactions of the Librarian in regard to these reports may be found in detail in the Addenda of this Report.

## CONCLUSION.

I am preparing for the press a catalogue of the State Library, and hope to have the same ready for distribution to the members and officers of the Legislature early in the month of January next.

Our kindly acknowledgments are due to Governor John J. Bagley for his timely advice and suggestions in matters pertaining to this Library; also to Dr. Samuel A. Green, Librarian of the Massachusetts Historical Society, for his continued large and valuable contributions of books and pamphlets; to Dr. Henry Wheatland, President of Essex Institute, Salem, Mass., and to many others, for their generous and valuable donations, and particularly to the publishers of several newspapers and magazines, who have contributed their papers gratuitously to this Library. Their donations are placed in its archives. A continuation of favors in this direction is eminently desirable and earnestly solicited.

Our thanks are hereby tendered to the members of the family of Ex-Governor Henry H. Crapo, for a splendid and costly portrait of that lamented ex-Governor, so generously donated by them to the State of Michigan and placed in this Library.

In this Centennial year of the Republic, the people of the Peninsula State have just cause for pride and congratulation that they are the owners of a State Library second in value and importance to none other in any of the States of the great Northwest.

HARRIET A. TENNEY,  
*State Librarian.*

# APPENDIX.

## ADDITIONS MADE TO THE STATE LIBRARY FROM OCTOBER 1, 1874, TO SEPTEMBER 30, 1876.

### EXHIBIT A.

#### LIST OF INTER-STATE AND MISCELLANEOUS EXCHANGES.

	Vols.
<b>ALABAMA.</b>	
Alabama Reports, Vol. 50.....	1
Acts of Alabama, 1874-75, 1875-76.....	2
House Journals, 1874-75, 1875-76.....	2
Senate Journals, 1874-75, 1875-76.....	2
Journal of the Constitutional Convention, held Sept. 6, 1875. Unbound.....	1
Report of the State Treasurer, Sept. 30, 1874. Pam.....	1
Message of Gov. George S. Houston, Dec. 28, 1875. Pam.....	1
<b>ARIZONA.</b>	
<b>ARKANSAS.</b>	
Arkansas Reports, Vol. 28.....	1
Acts, Resolutions, and Memorials, 1874-5. Unbound.....	1
<b>CALIFORNIA.</b>	
California Reports, Vols. 47, 48, 49.....	3
Acts amendatory of the Codes passed at the 21st Session, 1875-76.....	1
Statutes of California, 1875-76.....	1
Transactions of the California State Agricultural Society, 1864-65, 1866-67, 1868-69, 1870-71, 1872, 1873.....	5
Message of Gov. J. Neeley Johnson, Jan. 8, 1858. Pam.....	1
Message of Gov. Leland Stanford, Dec. 9, 1863. Pam.....	1
Biennial Message of Gov. Romualdo Pacheco, Dec. 6, 1875. Pam.....	1
Inaugural Address of Gov. Wm. Irwin, Dec. 9, 1875. Pam.....	1
<b>CANADA.</b>	
Upper Canada Queen's Bench Reports, Vols. 34, 35, 36.....	3
Statutes of Canada, 1875; Vols. 1, 2.....	2
Statutes of Canada, 1876; 2 v. in 1.....	1
Sessional Papers, Vol. 8, Nos. 1, 2, 3, 4, 5, 6, 7, 8, 1875.....	8
Sessional Papers, Vol. 9, Nos. 1, 2, 3, 4, 5, 6, 7, 1876.....	7
Journals of the Senate, Vol. 8, 1874; Vol. 9, 1875.....	2
Journals of the House of Commons, Vol. 8, 1874; Vol. 9, 1875; Vol. 10, 1876...	3

CANADA (*Continued*).

	Vols.
History of Prince Edward Island. By Duncan Campbell. Charlottetown, 1875	1
LeDroit Civil Canadien suivant l'ordre établi, par les codes. Par Gonzalve Doutre et Edmond Lareau. Tome premier, Montreal, 1872.	1
Geological Survey—report of progress for 1873-74, 2 copies; 1874-75. Unbound	3
Census of Canada, Vol. 3, 1870-71, Vol. 4, 1870-71, 2 copies	4
Report of the Minister of Agriculture for 1874, 1875. Unbound	2
Reports on the state of the Militia for 1874, 1875. Unbound	2
Appendix, No. 3 to 10 of report of the state of the Militia of the Dominion of Canada, 1874. Unbound	1
Reports of the Department of Marine and Fisheries, June 30, 1874, 1875. Unbound	2
Supplement to the Annual Report of the Department of Marine and Fisheries, June, 1873. Unbound	1
—, Nos. 1 and 2 to report for 1874. Pam.	2
Supplement No. 3 to the 7th Annual Report of the Department of Marine and Fisheries, June 30, 1874; being reports of the Montreal, Toronto, and Pictou Harbor Commissioners, the Quebec Trinity House, the Pilotage Authorities, the Shipping Harbor Masters, and on the Harbor and River Police of the Dominion of Canada, Dec. 31, 1874. Pam.	1
Supplement No. 1, to the 8th Annual Report of the Department of Marine and Fisheries, June 30th, 1875, being a list of the lights on the coasts, rivers, and lakes of the Dominion of Canada, Dec. 31st, 1875. Pam.	1
Supplement No. 4, Report of the Commissioners of Fisheries, 1875. Unbound	1
Reports, Returns, and Statistics of the Inland Revenues, 1874, 1875. Unbound	2
Supplements to the Annual Reports of the Department of the Inland Revenue, 1874, 2 v.; 1875. Pam.	3
Tables of Trade and Navigation, 1874, 1875. Unbound	2
Reports of Public Accounts, 1874, 1875. Unbound	2
General Report of the Minister of Public Works, 1874, 1875. Unbound	2
Report of the Postmaster General, 1875. Unbound	1
Reports of the Secretary of State, Dec. 31, 1874, 1875. Pam.	2
Report of the Department of the Interior, June 30, 1875. Unbound	1
Statements, Reports, and Accounts of the Grand Trunk Railway Company of Canada, 1857. Pam.	1
Map, New Topographical, of the whole Dominion of Canada, with a large section of the United States. By John Johnston, July 1, 1874	1

## CANADA—PROVINCE OF QUEBEC.

Biographies Politiques. L. Hon. Sir G. E. Cartier, Minister de la Milice. Par L. P. Turcotte. Unbound. 2 copies	2
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**VIRGINIA.**

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House Journal and Documents, 1874-5	1
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Annual Message of Gov. James L. Kemper, Dec. 1, 1875. Pam.	1

**WEST VIRGINIA.**

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**WISCONSIN.**

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**WYOMING.**

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Hutchins. The New York Civil List, 1867, 1869, 1870.....	3
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Militia Laws 1829. Pam. ....	1
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House Journals 1829-30, Vol. 2; 1838-9, Vol. 2, pt. 2; 1840, Vol. 2, pt. 2, and Appendix; 1841, Appendix to Vol. 2; 1842, Vols. 1, 2, and Appendix. Unbound .....	8
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Journal of the House of Delegates, extra sess., 1862.....	1
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## UNITED STATES.

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UNITED STATES (*Continued*).

Vols.

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<i>Clerk of the House of Representatives.</i>	
House Journals, 42d Congress, 3d Session, 1872-73, and 1st and 2d Sessions, 43d Congress, 1873-74, 1874-75, 3 v.; 3 copies each.....	9
<i>Coast Survey Office.</i>	
Reports, United States Coast Survey Office, 1872, 1873.....	2
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Report of the Commissioner; Fresh-Water Fisheries of the United States 1872-73.....	1

UNITED STATES (*Continued*).

Vols.

<i>Comptroller of the Currency.</i>	
Annual Reports of the Comptroller of the Currency for the years ending June 30, 1874, 1 v.; 1875. Pam.....	2
<i>Chief of Engineers.</i>	
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Reports of the Chief of Ordnance, 1874, 1875.....	2
<i>Commissioner of Agriculture.</i>	
Report of the Commissioner of Agriculture for 1873.....	1
<i>Librarian of Congress.</i>	
Annual Report of the Librarian of Congress, for 1875. Pam.....	1
Annual Catalogues of the Library of Congress for 1867-68-69-70-71-72.....	6
Catalogue of the Library of Congress by Authors, 1864.....	1
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Official Patent Office Gazette, Vols. 6, 7, 8 9, in Nos.....	4

## UNITED STATES (Continued).

Vols.

*Smithsonian Institution.*

Arrangements for the benefit of Workmen in the Mines of Prussia. Berlin, 1875. Pam.....	1
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Bank bill of Battle Creek, \$2, No. 938, Jan. 18, 1838.
Bank bill of Battle Creek, \$3, No. 1807, Jan. 18, 1838.
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Vols.

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The Unitarian Congregational Register for the years 1848, '51, '52, '53, '54, '55, '56, '57, '58, '67, '68, '69, '70, '71, '72, '73. Pam. Boston.....	16
Catalogues of Harvard College, 1779, '82, '91, '94, '97, 1800, 1802, '15, '18, '21, '24, '27, '30, '33, '36, '39, '42, '45, '48, '51, '54, '57, '60, '63, '66, '69, '72. Unbound.....	27
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INDIVIDUALS (*Continued*).

Vols.

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Report on elementary public instruction in Europe made to the 36th General Assembly of the State of Ohio, Dec. 19, 1837. By C. E. Stowe. Reprinted by order of the House of Representatives, Mass., March 29, 1838. Pam. Boston, 1838.	1
Report of the Secretary of the Board of Education on the subject of school-houses, supplementary to his first annual report. Pam. Boston, 1838.	1

INDIVIDUALS (*Continued*).

	Vols.
Abstract of the returns from banks, and from institutions for savings in Mass. for the years 1847 to 1863, inclusive. Unbound. Boston.....	17
Abstract showing the condition of the banks in Mass. for the years 1835, 1836, to 1846, inclusive. Pam.....	13
Schedule showing the Condition of the Banks in Massachusetts for every year, from 1803 to 1837, inclusive. Pam.....	1
Salem Directory, 1866, 1869.....	2
Annual Reports of the Board of State Charities, to which are added the Reports of the Secretary and General Agent of the Board, for the years 1865 to 1872-73, inclusive.....	10
Returns of Railroad Corporations in Massachusetts, with Abstracts of the same, for the years 1863 to 1869, inclusive.....	7
Reports of the Railroad Commissioners of Massachusetts for the years 1870, 1872.....	2
Abstract of the Massachusetts School Returns for the years 1839-40, 1840-41, 1841-42, 1845-46.....	4
<i>B. I. Williams, Lansing.</i>	
The Farmer's Bank of Prairie Ronde, \$5. No. 302. Schoolcraft, Sept., 1833.	
<i>Prof. Alex. Winchell.</i>	
Rectification of the Geological Map of Mich., embracing observations on the drift of the State. Pam. Salem, 1875.....	1

## MISCELLANEOUS.

<i>Adrian, Mich.</i>	
Early History of Lenawee County, and of the City of Adrian from the first Settlement of the county.—Historical Oration delivered at Adrian, July 4, 1876. By Alfred L. Millard. Adrian, 1876. 2 copies.....	2
<i>Adrian Ladies' Library Association.</i>	
Historical Sketches of the Ladies' Library Associations of the State of Michigan. Compiled and arranged by Mrs. A. T. Bixby, and Mrs. A. Howell. Adrian, Mich., 1876.....	1
<i>Astor Library, New York City.</i>	
Annual Reports of the Trustees of the Astor Library, transmitted to the Legislature, Jan. 21, 1875, and Jan. 28, 1876. Pam.....	2
<i>Boston Public Library.</i>	
Twenty-second and twenty-fourth Annual Reports of the Trustees of the Boston Public Library, June, 1874, 1876. Pam.....	2
Bulletins of the Boston Public Library, Nos. 31 to 38 inclusive, 1875-76. Pam.	8
<i>Brazilian Centennial Commissioner.</i>	
Agricultural Instructions for those who may emigrate to Brazil. By Dr. Nicolau Joaquim Moreira. Unbound. Rio de Janeiro, 1875.....	1
Brazilian Coffee. By Nicolau J. Moreira. Pam. N. Y., 1876.....	1
Catalogue of the Brazilian Section, Philadelphia International Exhibition, 1876. Unbound.....	1
Chemins de Fer de la Province de St. Paul (Brésil), Données Techniques et Statistiques par l'Ingénieur J. Ewbank da Camara. Unbound. Rio Janeiro, 1875.....	1
Das Kaiserreich Brasilien auf der Weltausstellung, von 1876 in Philadelphia. Unbound. Rio de Janeiro, 1876.....	1
Historical Notes concerning the Vegetable Fibres, exhibited by Severino L. da C. Leite. By Nicolau J. Moreira. Pam. N. Y., 1876.....	1
The Empire of Brazil at the Universal Exhibition of 1876. Unbound. Rio de Janeiro, 1876.....	1
Notes in regard to some Textile Plants of Brazil, at the International Exhibition at Philadelphia. By José de Saldanha da Gama. Pam. N. Y., 1876.....	1
Mappa Topographico Das Terras Devolutas Medidas E. Demarcadas desde 1854 até 1868, na comarca de Iguaçu e em parte da da Capital da Provincia de S. Paulo, 1872.....	1
Altitude Comparada dos pontos culminantes do systema orographico Brasileiro. Pelo conselheiro F. J. M. Homem de Mello. Rio de Janeiro, 1876..	1

MISCELLANEOUS (*Continued*).

	Vols.
Carta Physica do Brazil, Mostrando os Systemas Orographico e Hydrographico D'esta Regiao. Por F. J. M. Homem de Mello, 1875.....	1
Carta do Imperio do Brasil. T. J. Goelho D'Almeida, 1875, in 4 parts.....	1
Don Pedro II. Empereur du Brésil. Notice Biographique par Anfriso Fialho. Pam. Bruxelles, 1876.....	1
Subsidies to the formation of the Physical Map of Brazil, designed for the Philadelphia Centenary Exhibition. By Homem de Mello. Rio de Janeiro, 1876. Pam.....	1
<i>Bunker Hill Monument Association, Boston, Mass.</i>	
Proceedings of the Bunker Hill Monument Association, and Centennial Celebration, June 17, 1875.....	1
<i>Chicago, Illinois.</i>	
21st Annual Report of the Board of Education of Chicago, for the year ending June 25, 1875. Unbound.....	1
4th Annual Report of the Board of Directors of the Chicago Public Library, June, 1876. Unbound.....	1
<i>Cobden Club.</i>	
Local Government and Taxation. Cobden Club Essays, edited by J. W. Probyn, 1875.....	1
Report of the Proceedings of the Cobden Club, July 11, 1874. Unbound. London, 1874, 6 copies.....	6
Essays on Political Economy. By Frederic Bastiat. London. (Fourth (Peoples') edition).....	1
Free Trade and the European Treaties of Commerce, 1875. Unbound. 6 copies.....	6
The Romance of Trade. Bourne.....	1
The History of Free Trade in Tuscony, with remarks on its progress in the rest of Italy. By James Montgomery Stuart. Unbound. 1876.....	1
<i>Detroit, Michigan.</i>	
Annual Reports of the Controller of the City of Detroit, 1874.....	1
Annual Reports of the City of Detroit, 1875.....	1
Manual of the Common Council, 1876.....	1
Journal of the Common Council, 1874.....	1
Report of a Special Committee of the Common Council on the condition and affairs of the Water Works Department of Detroit, Jan. 5, 1866. Pam.....	1
11th, 16th, 18th, 20th, 23d, and 24th Annual Reports of the Board of Water Commissioners of the City of Detroit. Pam. Detroit, 1863-75.....	6
10th Annual Report of the Board of Commissioners of the Metropolitan Police of Detroit, Feb. 1, 1875. Pam.....	1
<i>East St. Louis, Illinois.</i>	
2d and 3d annual reports of the East St. Louis Public Library, June, 1875, 1876. Pam.....	2
<i>Flint Ladies' Library Association.</i>	
Address of Gov. H. H. Crapo at the dedication of the Library Building on June 30th, 1868. Pam. Flint, 1868.....	1
Constitution and catalogue of the library. Pam. Flint, 1869.....	1
<i>French Centennial Commissioner.</i>	
Exposition Universelle de Philadelphie, 1876,—Catalogue du cercle de la librairie de l'imprimerie et des industries qui s'y rattachent. A Paris, 1876. Unbound.....	1
<i>Evansville, Indiana.</i>	
Catalogue of the Public Library of Evansville for 1876.....	1
<i>Kalamazoo, Mich.</i>	
The Centennial Celebration at Kalamazoo, Michigan, July 4th, 1876. Kalamazoo, 1872. 2 copies.....	2
<i>Massachusetts Historical Society.</i>	
Massachusetts Historical Collections, Vol. 1. Fifth Series.....	1
Society Proceedings, 1862-63, 1866-67, 1867-69, 1869-70, 1871-73, 1873-75....	6

MISCELLANEOUS (*Continued*).

Vols.

<i>Manchester, England.</i>	
22d and 23d Annual Reports to the Council of the city of Manchester on the working of the Public Free Libraries, 1873-74, 1874-75. Pam. Manchester, 1874-75.....	1
<i>Mercantile Library Association, Brooklyn, N. Y.</i>	
18th Annual Report of the Board of Directors of the Mercantile Library Association of the city of Brooklyn, March 30, 1876. Pam.....	1
<i>Mercantile Library Association, Cincinnati.</i>	
40th Annual Report of the Board of Directors of the Young Men's Mercantile Library Association of Cincinnati for 1874. Pam.....	1
<i>Mercantile Library Association, San Francisco.</i>	
22d and 23d Annual Reports of the Mercantile Library Association of San Francisco, 1874, 1875. Pam.....	2
<i>Missouri Historical Society.</i>	
Constitution and By-laws of the Missouri Historical Society of St. Louis. Founded 1866. Pam.....	1
<i>New York Law Institute.</i>	
Catalogue of the New York Law Institute Library. N. Y., 1874.....	1
<i>St. Louis, Missouri.</i>	
Proceedings of the National Railroad Convention at St. Louis, Mo., Nov. 23d and 24th, 1875, in regard to the construction of a Southern trans-continental railway line from the Mississippi valley to the Pacific ocean. Unbound. 10 copies.....	10
<i>Yale College.</i>	
Catalogue of the officers and students of Yale College, 1874-75, 1875-76. Pam.	2
<i>Union College.</i>	
Circular and Catalogue of Union College, eighty-first year. Pam. Albany, 1875.....	1
<i>Swiss Centennial Commission.</i>	
Bibliothèque Universelle et Revue Suisse, 31me Année. Nouvelle Période. Tome 55. Janvier, 1876. Unbound. Lausanne, 1876.....	1
Bibliothèque Universelle et Revue Suisse. Table des Travaux de la Revue, publiés de Janvier, 1866, à Décembre, 1875. Pam. Lausanne, 1876.....	1
<i>List of Newspapers from the Publishers.</i>	
Atlantic County, New Jersey, Weekly Review, Jan. to May, 1876.	
Battle Creek Journal, 1875-76.	
Grand Haven Herald, 1875-76.	
Iosco County Gazette, 1875-76.	
Lansing Journal, 1875-76.	
Lausling Republican, 1875-76.	
Lumberman's Gazette, 1875-76.	
Manistee Times and Standard, from Oct. 1, 1874, to Aug., 1875.	
Marshall Statesman, 1875-76.	
Northwestern Lumberman, 1875-76.	
Sturgis Journal, 1875-76.	
Wolverine Citizen, 1875-76.	
<i>From the Publishers.</i>	
American Journal of Education. Vols. 8, 9. St. Louis, Mo., 1875-76.....	2
Chicago Legal News. Vols. 7, 8. Chicago, 1874-76.....	2
Crotzer's Centennial and Journal of the Exposition. Philadelphia, 1875-76.	
Our Dumb Animals. Vols. 8, 9. Boston, 1875-76.....	2
Patent Right Gazette. Vols. 10, 11. New York, 1875-76.....	2
The Detroit Review of Medicine and Pharmacy. Vols. 10, 11. Detroit, 1874-76.	2
The New York Eclectic Medical Journal. Vol. 3. New York, 1876.....	1
The Western. A Journal of Literature, Education and Art. New Series, Vol. 1, Nos. 1 to 9, inclusive. St. Louis, Mo., 1875.	



MISCELLANEOUS (*Continued*).

Vols.

*Unknown.*

Art Education in Michigan. Remarks by J. Y. Liggett, Jan. 4, 1875. Pam. Boston, 1875.	1
A Farewell Sermon, delivered in the First Presbyterian Church, Ann Arbor, Mich. By Samuel W. Duffield. Pam. Ann Arbor, 1874.	1
Address of Gov. H. H. Crapo, before the Sheep-Shearing Exhibition, held at the Agricultural College Farm, May 24th, 1866. Pam. Lansing, 1866.	1
Address delivered by Gov. H. H. Crapo at the Dedication of the Ladies' Library Association Building, of Flint, June 30, 1868. Pam.	1
A Patriotic Appeal to the People of the Country. Pam. Westmoreland, 1861.	1
An Appeal to the People of the North. Pam. Louisville, Ky., 1861.	1
American Dangers and Duties. By Rev. A. D. Mayo. Pam. Albany, 1861.	1
A Review of the Causes and Consequences of the Mexican War. By Wm. Jay. Unbound. Boston, 1849.	1
Address of Hon. Francis Wayland, President of the Board of Visitors, to the Graduating Class of 1874, U. S. Military Academy, West Point. Pam. N. Y., 1874.	1
Annual Statement of the Saginaw Valley and the Shore for 1872. Pam. East Saginaw, 1873.	1
Annual Reports of the Leaf Tobacco of Cincinnati for the years 1870-71-72. Pam. Cincinnati, 1873.	1
Annual Reports of the Board of Inspectors of the House of Correction of the City of Chicago, for 1872 and 1873. Pam.	1
Announcement of the Stevens Institute of Technology, Hoboken, N. J., 1873. Unbound.	1
Charles Sumner. Eulogy by Charles S. May. Pam. Kalamazoo, 1874.	1
Catalogue of Hillsdale College, 1873-74. Pam.	1
Condition and Office of the Agricultural College of Michigan. By Prof. L. R. Fisk. Pam. Lansing, 1861.	1
Circular of the People's College of the State of New York. Pam. N. Y., 1858.	1
Detroit: Its Trade and Commerce for 1874. Pam. Detroit, 1875.	1
Eighth Annual Report of the Fire Commissioners, Detroit. Pam.	1
First and Second Reports of the Directors of the Mineral Range Railroad Company for 1874. Pam. Houghton, 1875.	1
Fourth and Fifth Annual Reports of the Grand Rapids & Indiana Railroad Company. Pam. N. Y., 1864.	1
Fourth Annual Report of the Womans' Hospital and Foundlings' Home, of Detroit, Mich. Pam. Detroit, 1873.	1
Journal of the Proceedings of the United States Centennial Commission at Philadelphia, May, 1874. Unbound.	1
Michigan; being condensed sketches of the topography, climate, and geology of the State. By A. Winchell. Claremont, 1873.	1
Memorials of the Canal Board of the State of New York to the Congress of the United States asking for the improvement of the Lake Harbors, Dec. 31, 1858.	1
On the Silt Analyses of soils and clays. By Eugene W. Hilgard. Pam.	1
On Soil Analyses and their utility. By E. W. Hilgard. Pam.	1
On the Climate, Soil, Resources, etc., of the Upper Peninsula, Mich. By Alex. Campbell. Pam. Lansing, 1861.	1
On the Mutual Relations of the Teacher and the Taught. Inaugural address of the President of the Farmers' High School of Pennsylvania, 1860. Pam. Philadelphia, 1860.	1
Oration of Henry Armitt Brown on the One Hundredth Anniversary of the Meeting of Congress in Carpenter's Hall. Unbound. Philadelphia, 1874.	1
On Progressive Agriculture, and Industrial Education. By E. W. Hilgard. Pam. Jackson, Miss., 1873.	1
Official Census of the United States and Territories by Counties, etc., for 1860 and 1870, and of British America. Pam. N. Y., 1872.	1
Proceedings of the Second Meeting of the American Association of Instructors of the Blind. Held in Batavia, N. Y., 1874. Pam.	1
Political Reform. By C. S. May. Pam. Kalamazoo, 1874.	1

MISCELLANEOUS (*Continued*).

Vols.

Proceedings of the Michigan Pharmaceutical Association, Detroit, Oct. 1874. Pam. Detroit, 1874.	1
Proceedings of the Second Convention of the Managers and Superintendents of Houses of Refuge. Schools of Reform, etc., in the United States, held in New York, May, 1859. Unbound.	1
Proceedings of the First Annual Meeting of the National Association of Lumbermen, held at East Saginaw, Sept., 1874. Pam. Bay City, 1874.	1
Proceedings of the Centennial Celebration of the Battle of Lexington, Apr. 19, 1875. Unbound.	1
Ought Women to learn the Alphabet? By T. W. Higginson. Pam. 1874.	1
Report of the Secretary of the Iowa State Agricultural College and Farm. Pam.	1
Report of the New York City Council of Political Reform for 1872-73-74. Pam. N. Y., 1875; 2 copies.	2
Railroads and their relations to the public. Should they be owned by the State. Owned by individuals, should their earnings be fixed by the State. Pam. Chicago, 1875.	1
Report upon the Grand Rapids and Indiana Railroad Company and upon the Land Grant of the Company. Pam. N. Y., 1861.	1
Report and estimates of the Grand Rapids and Northern Railway from Grand Rapids to Little Traverse Bay. By N. P. Innes. Pam. Grand Rapids, 1857	1
Report on the Port Huron and Lake Michigan Railway. By Walter Shanley. Unbound. Toronto, 1854.	1
Report of Hon. T. Butler King on California. Unbound. Washington, 1850	1
Soil. Exhaustion, and Rotation in Crops. By Prof. S. W. Johnson. Unbound	1
Self-government in Louisiana. Speech of T. Frelinghuysen. Jan. 15, 1875. Pam. Washington, 1875.	1
Special Taxation of the Liquor Traffic. By John B. Bloss. Pam. Detroit.	
Thirty-eighth Annual Report of the Controllers of the Public Schools of the first School District of Pennsylvania, city and county of Philadelphia, Dec. 31, 1856. Unbound. Philadelphia, 1857.	1
"The Frolic," Vol. 1, Nos. 11, 13 to 26 inclusive, Vol. 2, Nos. 1 to 9 inclusive. Alpena, Mich., 1873-5. Unbound.	1
The necessity of rewards for the detection of crime. Speech by B. F. Butler. Pam. Washington, 1874.	1
The Palladium, Vol. 17, No. 1. Unbound. Ann Arbor, 1874.	1
Transactions of the American Society of Civil Engineers. Pam.	1
The History and Commercial Advantages of the Saginaws. By W. R. Bates. Unbound. East Saginaw, 1874.	1
The Border States, their Power and Duty in the Present Disordered Condition of the Country. Pam. Maryland, 1860.	1
The Regulation of all Railroads through the State Ownership of One. Speech by Charles Francis Adams. Pam. Boston, 1873.	1
The South. The Political Situation. Speech of Senator Morton. Pam.	1
The Harmony of Interests. Agricultural, Manufacturing, and Commercial. Unbound.	1
Silt Analyses of Mississippi Soils and Subsoils. By E. W. Hilgard. Pam. Salem, 1874.	1
"Michigan Expositor." Adrian, Sept. 24, 1845. Vol. 5, No. 39.	1
Law and Intelligence in Nature. By A. B. Palmer. Pam. Lansing, 1873.	1
International Exhibition, Fairmount Park, Phil., 1876. Acts of Congress, Rules and Regulations, Description of the Buildings, etc. Pam. Phil., 1875.	1
The Civil Service of the United States. Report made to the President, Apr. 15, 1874. Unbound. Washington, 1874.	1
"Underbidding." Communication to the Board of Railroad and Warehouse Commissioners of Illinois in regard to transportation of grain. Pam. Chicago, 1872.	1
Views of Nature. Pam. 2 copies.	2
Wheat. Its Production and movement in the United States, Russia, England, France, etc. Pam. Richmond, 1874.	1
New York Tribune Almanac, 1859. Pam.	1

## EXHIBIT C.

## LIST OF DONATIONS.—OF COINS, MEDALS, TOKENS, BUSINESS CARDS, GEOLOGICAL SPECIMENS, FOSSILS, INDIAN RELICS, CURIOSITIES, RELICS, ETC.

*Robert Alton, Lansing, Mich.*

Half-Penny coin, St. Helena (copper).

*R. R. Auger, Fitzwilliam, N. H.*

Piece of black granite from Fitzwilliam, N. H.

Piece of white granite from Fitzwilliam, N. H.

*Eddie Bailey.*

Gulielmus III., Del Gratia—English Penny, 1831.

*Hon. F. G. Bailey.*

Two specimens of minerals from Shiawassee County, Mich.

*Lieut. L. B. Baker, Lansing.*

Pair of spectacles, over two hundred years old, from Ireland.

*Hon. Milo Baker, Lansing.*

One specimen of amethyst from National Park, Montana Territory.

Two specimens of marble from Madison County, Montana Territory.

One specimen of mineral deposit from Mammoth Spring, National Park, Montana Territory.

One specimen of mineral deposit from the Grand Geyser, Montana Territory.

Thirty-one Specimens from the Geysers, in Montana Territory.

*A. R. Bours, Lansing.*

Three Specimens of asbestos.

*Mrs. C. T. Briggs, Grand Rapids.*

One specimen Geyserite (mostly silica) from the Geyser "Old Faithful," Upper Geyser, basin of Yellowstone River, National Park.

One star fish, from below Santa Barbara, California.

One shell from San Mageul Island.

One shell, found by some fishermen in the channel, between Santa Barbara and Santa Cruz.

One fossil shell, from Santa Barbara.

Two sea urchins, from Santa Barbara.

Seven shells, from Santa Cruz.

One rock oyster shell, from Santa Barbara.

One muscle shell from fifteen miles below Santa Barbara.

Two chetons from Santa Barbara, sea coast.

Miscellaneous collection of barnacles, limpets and shells, from Santa Barbara.

Three star-serpents found in Kelp-roots, also a collection of shells found on the roots and vines of the Kelp, from Santa Barbara.

Piece of petrified oak, from Independence Flat, Calaveras county, California.

One *laurus occidentalis*—Western gull.

Collection of sea-mosses, from Santa Barbara.

*W. T. Churchill.*

Specimens of gypsum, from Alabaster, Mich.

*G. W. Clayberg.*

Swiss coin, 1850; 10 centimes.

Belgian coin, 1864; 10 centimes.

Belgian coin, 1861; 5 centimes.

*John Cochran, Onondaga.*

Wooden canteen, taken from a rebel soldier at Atlanta, Sept. 30, 1864, by John Cochran, of the 23d Mich. Infantry.

*S. M. Curran, Cooper's Plains, N. Y.*

Model rustic chair.

COINS, MEDALS, ETC. (*Continued*).*Burt Grove, Lansing.*

One Half-Penny Token, 1812.

*D. B. Hale.*

Three Indian arrow points, from Eaton Rapids.

*Lieut. Gov. H. H. Holl, Muskegon.*

Piece of yellow marble from the Palace of the Cæsars in Rome.

Piece of calcareous bitumen, from the shore of the Dead Sea.

Piece of calcareous bitumen, from the mountain near the Dead Sea.

Piece of sandstone from which the Temples at Thebes are built.

Piece of sandstone from the quarries under the city of Jerusalem.

An agate from the bed of the River Jordan.

Three Turkish coins (copper).

Sprig of olives from the Mount of Olives.

Sprig of the "Yew Tree," spoken of in Gray's Elegy.

Card of flowers from Gethsemane.

*Hon. John Houston.*

Three pieces of petrified oak, from Dutch Flat, California.

One piece of petrified oak from Dutch Flat, California.

Piece of petrified wood from You Belt, California.

Piece of lava rock, Alta, California.

One specimen of silver ore.

*Mrs. Sanford Howard, Lansing.*

Piece of linen, manufactured for dresses, by Mrs. Keziah Howard, of Easton, Mass., about the year 1770.

Piece of ribbon, worn by Matilda Howard of Easton, Mass., about the year 1665.

Piece of bed drapery, manufactured, designed and wrought by Miss Charity Howard, about the year 1770. Miss Howard was great aunt of Wm. Cullen Bryant, and daughter of Abiel Howard.

*Hon. E. S. Ingalls.*

Specimen of iron ore, from Breem Mine, Lake Superior.

*J. E. Tenney, Lansing.*

Specimen of tin ore, from the mines of New South Wales, Australia.

*O. Tuttle, Seneca.*

Piece of the horn of an antediluvian animal, found in Seneca, Lenawee Co., Mich.

*Hon. Charles Upson, Coldwater.*

Equipment taken from an Apache Indian in Northern Texas, sometime during the year 1873, by Lieut. Col. Frank D. Baldwin of Constantine, Mich.

*Ford Van Auken.*

One Penny, 1862. Victoria, D. C. Britt, Reg, F. D.

One Half Penny Token, 1837. Un Province las Canada.

*Hon. Peter White.*

Four specimens of slate from the slate quarries, Marquette Co., Mich.

## EXHIBIT D.

## CASH LIST OF LAW BOOKS PURCHASED.

	Vols.
Abbott's National Dig., Vol. 6.....	1
Addison on Contracts, Vol. 3.....	1
Addison on Torts, Vol. 1. Wood's edition.....	1
Albany Law Journal, Vols. 11, 12, 13, 14.....	4
American Law Review, 10 v.....	10
American Railway Reports, Vols. 6, 7.....	2
American Reports, Vol. 17.....	1
Arkansas: Rose's Digest.....	1
Best on Evidence.....	1
Broom and Hadley's Commentaries, 2 v.....	2

	Vols.
Brougham's works, 11 v.	11
Central Law Journal, Vols. 2, 3	2
Cooley on Taxation	1
Daniel on Negotiable Instruments, 2 v.	2
Edwards on Receivers	1
English Reports:	
Appellate series of Reports, viz.:	
English and Irish Appeals, 7 v.	7
Privy Council, 6 v.	6
Scotch and Divorce, 2 v.	2
Bosanquet and Puller's Reports, Vols. 1, 2, 3	3
Common Pleas Reports, Vol. 10	1
Chancery Appeal Cases, Reports, Vol. 10	1
Eden's Rep., 2 v. in 1	1
Exchequer Rep., Vol. 10	1
Eq. Cases, Vols. 19, 20	2
Foster's Crown Cases	1
Law Rep., 1st Series, 1876. Parts 1, 2, 6, 7	4
" " 2d " 1876. " 1, 2, 6, 7	4
" " 3d " 1876. " 2	1
Leach's Crown Cases	1
Modern Rep., 12 v.	12
Pleas of the Crown, Vickers, 2 v.	2
Public Statutes, Vols. 1, 4, 5, 7, 10	4
Queen's Bench Rep., Vol. 10	1
Sellon's Prac., 2 v.	2
Statutes at Large, 1225-1865, 83 v. in 85	85
Taunton's Rep., 4 v.	4
Willes' Rep., 1802	1
Georgia: Cobb's Dig.	1
Millen's Dig.	1
Harrison's Ch. Prac., 1807, 2 v.	2
High on Receivers	1
Illinois: Moore's Civil Justice	1
Moore's Crim. Law	1
Reports, Vols. 63, 64, 65, 66, 67, 68, 76	7
Wood and Long's Dig., 3 v.	3
Irish Reports, viz.:	
Ball and Beatty's Rep., 2 v. in 1	1
Beatty's Rep.	1
Drury and Warren's Rep., 4 v.	4
Equity Rep., 13 v.	13
Jones and Latouche's Rep., 3 v.	3
Law Rep., 13 v.	13
Louisiana: Hennen's Dig., 2 v.	2
McAdam's Landlord and Tenant	1
Maryland Dig., 2 v.	2
Michigan Lawyer, Vol. 1	1
Missouri: Barclay's Dig., 2 v.	2
National Bankruptcy Reg. Dig.	1
National Bankruptcy Reg. Rep., Vols. 12, 13	2
New York: Barbour's Rep., Vol. 66	1
Daly's Com. Pleas, Rep., Vol. 5	1
Howard's Prac. Rep., Vols. 49, 50	2
Rogers, City Hall Recorder, 6 v. 2	2
Sup. Court Rep.. Thompson and Cook, 6 v.	6
North Carolina: Battle's Dig., 4 v.	4
Dev. and Battle's Law Rep., Vols. 1, 2	2
Dev. and Battle's Eq. Rep., 2 v.	2
Devereux's Eq. Rep., 2 v.	2
Martin's Rep.	1
Taylor's and Conference Rep.	1
Ohio: Disney's Rep., Vol. 1	1
Tappan's Rep.	1

	Vols.
Pennsylvania: Hogan's State Trials, 1794.....	1
Wharton's Dig., 2 v.....	2
Sandars' Justinian.....	1
Southern Law Review, Vols. 1, 2.....	2
Story on the Constitution. Fourth edition., 2 v.....	2
Tennessee: Cooper's Ch., Vol. 1.....	1
Texas: Dallam's Dig.....	1
United States: Abbott's Dig. N. S. Vols. 5, 6.....	2
Bissell's C. C. Rep. Vol. 5.....	1
Brown's Ad. Rep. Vol. 1.....	1
Dillon's C. C. Vol. 3.....	1
Van Holst's United States Constitutional History. Vol. 1.....	1
Waterman's Eden on Injunctions.....	1
Wells on Questions of Law and Fact.....	1
Westlake's Private International Law.....	1

## EXHIBIT E.

## LIST OF LAW BOOKS PURCHASED BY EXCHANGE.

	Vols.
Addison on Contracts, Vols. 1, 2.....	2
Torts, Vol. 2, Wood's edition.....	1
Alabama: Brickell's Dig. 2 v.....	2
American R. R. Reps., Vols. 1, 2, 3, 4, 5.....	5
American Reps., Vols. 12, 13, 14, 15, 16.....	5
Americann Reps., Digest.....	1
Bankruptcy Reg. Rep. 11 v.....	11
Benjamin on Sales.....	1
Bennett's Fire Ins. Cases, Vol. 3.....	1
Bentham's Works. 11 v.....	11
Bigelow's Life and Accident Ins. Rep., Vol. 4.....	1
Leading cases on the law of Torts.....	1
Bispham's Principles of Equity.....	1
Bishop on the Law of Married Women, Vol. 2.....	1
Blackwell on Tax Titles.....	1
Blanford on Insanity.....	1
Brice's Ultra Vires. By Ashbel Green.....	1
Browne's Humorous Phases of the Law.....	1
Bump's Law and Prac. of Bankruptcy.....	1
California Dig., Vol. 3.....	1
Coler on Municipal Bonds. 2 v.....	2
Conn. Dig. of Rep. Baldwin.....	1
Cowen on Attachment.....	1
DeColyer on Guaranties.....	1
Delaware Ch. Rep., Vol. 1.....	1
Desty's Federal Practice.....	1
De Tocqueville on American Institutions, 7th edition.....	1
Digby's Hist. of the Law of Real Property.....	1
English Reports, viz.:	
Ad. and Eccl. Rep., Vol. 4, pts. 1, 2.....	2
Ch. App. Cases, Vols. 8, 9.....	2
Clarke and Finnelly's Rep., Vol. 12.....	1
Common Pleas Rep., Vols. 8, 9.....	2
Crown Cases. Vol. 2, pts. 1, 2.....	2
Eccl. Rep., 7 v.....	7
Equity Cases, Vols. 15, 16, 17, 18.....	4
Exchequer Rep., Vols. 8, 9.....	2
Fisher's Dig. Rep., 1873, 1874.....	2
Howell's State Trials, 34 v.....	34
Law Rep., 1876, 1st Series, pts. 3, 4, 5.....	3
“ “ 1876, 2d “ “ 3, 4, 5.....	3
“ “ 1876, 3d “ pt. 1.....	1

	Vols.
<b>English Reports, viz.:</b>	
New Sessions Cases, 4 v.....	4
Plowden's Rep., 2 v.....	2
Probate and Divorce, Vol. 3, pts. 1, 2.....	2
Queen's Bench Rep., Vols. 8, 9.....	2
Reports, Moak's Notes, Vols. 7, 8, 9, 10, 11.....	5
Strange's Rep., 2 v.....	2
Talbot's Equity Cases, 1 v.....	1
Yelverton's Rep.....	1
Estee's Pleadings, 3 v.....	3
Forsyth's History of Lawyers.....	1
Fortescue's De Laudibus Legum Anglie.....	1
Foss. Memories of Westminster Hall, 2 v.....	2
Freeman on Cotenancy and Partition.....	1
Freeman on Judgments.....	1
Green's Crim. Rep., Vols. 1, 2.....	2
Hazlitt's Tenures of Land and Customs of Manors.....	1
Herman on Executions.....	1
Hilliard on Taxation.....	1
Hoffman on Referees.....	1
Illinois: Puterbaugh's Ill. Ch. Prac.....	1
Rep., Vol. 63.....	1
Wendling's Index of Rep.....	1
Indiana: Davis' Dig. of Rep., Vol. 2.....	1
Wilson's Indianapolis Superior Court Rep., Vol. 1.....	1
Iowa: Lacey's Dig., Vol. 3.....	1
Kent's Com., 12th edition, 4 v.....	4
Lacey's R. R. Dig.....	1
Langdell's Select Cases on Contracts.....	1
Select Cases on Sales.....	1
Lindley on Partnership.....	1
McCrary's American Law of Elections.....	1
Maine's Early Institutions.....	1
Massachusetts: Crocker's Notes on the General Statutes, 1875.....	1
Thacher's Crim. Cases.....	1
Mayne on Damages.....	1
Medico-Legal Papers, first series, rev. edition.....	1
Michigan: Brown's Nisi Prius Reports, 2 v.....	2
Cheever's Probate Practice.....	1
Cooley's Digest, 1872.....	1
Court Rules, 1873.....	1
Laws of the Territory, 1828-30-31-32-34-35, 1 v.....	1
Mississippi: George's Digest.....	1
Mitford's Pleadings.....	1
Morgan. Law of Literature, 2 v.....	2
New York: Abbott's Dec. Court of Appeals, 4 v.....	4
Abbott's Practice Reports, N. S. 15 v.....	15
Abbott's Practice Reports O. S. 19 v.....	19
Anthon's Nisi Prius Reports.....	1
Barbour's Chancery Practice. New edition. 3 v.....	3
Barbour's Reports, Vols. 55 to 65 inclusive.....	11
Brightly's N. Y. Digest, 2 v.....	2
Code Reporter, 3 v. in 2.....	2
Coleman & Caines' Cases.....	1
Daly's Common Pleas Reports, Vols. 1, 2, 3, 4.....	4
Edmond's N. Y. Statutes, Vols. 1 to 9 inclusive.....	9
Edmond's Select Cases.....	1
Hilton's Common Pleas Reports, 2 v.....	2
Howard's Cases.....	1
Howard's Practice Reports, Vols. 46, 47, 48.....	3
Jones & Spencer's Reports, 7 v.....	7
Keyes' Reports, 4 v.....	4
Lockwood's Reversed Cases.....	1
Robertson's Reports, 7 v.....	7

	Vols.
New York: Smith's, E. D. Common Pleas Reports, 4 v.....	4
Sweeney's Reports, 2 v.....	2
Wait's N. Y. Digest, Volume 4.....	1
Wait's N. Y. Practice, Vols. 5, 6.....	2
Yates' Select Cases.....	1
North Carolina: Carolina Repository and Term Reports, 2 v in 1.....	1
Devereux's Law Reports, 4 v.....	4
Iredell's Law Reports, Vols. 1, 2, 3, 4.....	4
Iredell's Equity Reports, Vols. 1, 2, 3.....	3
Law Repository.....	1
Murphy's Law Reports, Vols. 1, 2, 3.....	3
Ohio: Cincinnati Superior Court Reporter, 2 v.....	2
Disney's Reports, Vol. 2.....	1
McVey's Digest, 2 v.....	2
Paget. Judicial Puzzles.....	1
Patent Reports, Vol. 1.....	1
Pennsylvania:	
Alden's Condensed Reports, 3 v.....	3
Ashmead's Rep., 2 v.....	2
Brewster's Reports, 4 v.....	4
Brightly's Nisi Prius.....	1
Browne's Reports, 2 v.....	2
Grant's Cases, 3 v.....	3
Miles' Reports, 2 v.....	2
Philadelphia Rep., 9 v.....	9
Rawle's Rep. Vols. 1, 2, 3, 4.....	4
Proffatt. Curiosities and Law of Wills.....	1
Redfield and Bigelow. Lead. Cases on Bills of Exchange.....	1
Redfield's Surrogates' Courts. Prac.....	1
Reed's Practical Suggestions.....	1
St. Germain's Doctor and Student.....	1
Seaman on Government.....	1
Simond's Law of Design Patents.....	1
Sugden on Powers, 2 v.....	2
Trow's Legal Directory, 1875.....	1
United States:	
Benedict's C. C. Rep. Vols. 5, 6, 7.....	3
Bissell's C. & D. C. Rep. Vol. 4.....	1
Blatchford's C. C. Rep. Vols. 11, 12.....	2
Dallas' Rep., 4 v.....	4
Devreaux's Court of Claims Rep.....	1
Fisher's Prize Cases.....	1
Murray's Table of Cases.....	1
Nott and Huntington's Court of Claims Rep. 10 v.....	10
Opinions of Attorneys—General. Vols. 13, 14.....	2
Peters' Rep. Vols. 13, 14, 15, 16.....	4
Revised Statutes.....	1
Sawyer's C. C. Rep., Vol. 2.....	1
Wallace's Rep., Vols. 19, 20, 21, 22.....	4
Wood's C. C. Rep.....	1
Vermont: Washburn's Dig., Vol. 1.....	1
Waterman on Trespass. 2 v.....	2
Wharton on Homicide.....	1
Wharton on Negligence.....	1
Whitman's Patent Cases.....	1
Wisconsin: Simmon's Dig., Vol. 2.....	1
Statutes, 1871. 2 v.....	2
Wight's Table of Cases.....	1
Zinn's Lead. Cases on Trusts.....	1



## EXHIBIT F.

## CASH LIST OF MISCELLANEOUS BOOKS PURCHASED.

	Vols.
Abbott. Lives of the Presidents.....	1
Adams. Familiar Letters of John Adams and his Wife.....	1
Adams, John Quincy. Memoirs, 10 v.....	10
Agassiz. Geological Sketches, second series.....	1
Allison. History of Europe, 1789 to 1815, 4 v.....	4
Allibone's Prose Quotations.....	1
American Annual Cyclopaedia, 1873, 1874.....	2
Atlantic Monthly, July, 1874, to July, 1876.....	4
Bacon's Historical Discourses.....	1
Baird. Annual Record of Science and Industry, 1871-72-73-74-75.....	5
Baker, W. S. Origin of Engraving.....	1
Baker, Sir Samuel. The Albert Nyanza.....	1
Ismalia.....	1
Baldwin. Ancient America.....	1
Prehistoric Nations.....	1
Bancroft, H. H. Native Races of the Pacific States, 5 v.....	5
Bancroft, Geo. United States History, Vol 10.....	1
Banker's Magazine, 1875-76, 1876-77.....	2
Barlow. Essays on Symbolism.....	1
Bartlett. American Scenery, 2 v.....	2
Canadian Scenery, 2 v.....	2
Berkey. The Money Question.....	1
Bonney, Mrs. Legacy of Historical Gleanings. 2 v.....	2
Boston Medical and Surgical Journal, No. 24, Vol. 92, June 17, 1875; containing Revolutionary papers. Pam.....	1
Boston Orations to commemorate the evening of March 5, 1770.....	1
Brackenridge. History of the Whiskey Insurrection.....	1
Brinton. Myths of the New World.....	1
Brotherhead. Centennial Book of the Signers.....	1
Bryant's Mythology. 6 v.....	6
Bunker Hill (Brochure). Unbound.....	1
Bunker Hill Centennial. Unbound.....	1
Bunker Hill Pocket Souvenir. Pam.....	1
Burke's Peerage.....	1
Burder. Religious Ceremonies and Customs.....	1
Cabot, Sebastian. Memoir of.....	1
Calef and Mather. Salem Witchcraft.....	1
Calcott, Mrs. Essays towards the history of Painting.....	1
Campbell, J. V. Outlines of the Political History of Michigan.....	1
Canova's Works. 3 v.....	3
Carter. Medals of the British Army.....	1
Cats' Works. 2 v.....	2
Centennial Song, composed by the British Soldiers after the fight at Bunker Hill, June 17, 1775.....	1
Chamber's Cyclopaedia of English Literature. 2 v.....	2
Chambliss. Livingston's Life and Labors.....	1
Choice Notes from "Notes and Queries,"—History.....	1
Clarke. Revolutionary War, Apr. 19, 1775.....	1
Clarke, F. M. Weights, Measures, and Moneys of all Nations.....	1
Commercial and Financial Chronicle, 1875, 1876.....	4
Compte de Paris. History of the Civil War in America. Vols. 1, 2.....	2
Conway. Sacred Anthology.....	1
Cooke's Century of Puritanism.....	1
Crosby. Early Coins of America. Parts 9 to 11 incl.....	3
Cummings. God in History.....	1
Cox. Mythology of the Aryan Nations, 2 v.....	2
Dana. Oration at Lexington, Apr. 19, 1875. Pam.....	1

	Vols.
Davillier. Spain.....	1
Davis. Discovery of America. Pam.....	1
Dawkins. Cave Hunting.....	1
De Costa. Sailing Directions of Henry Hudson.....	1
Devens. Our First Century.....	1
Drake, S. A. Bunker Hill.....	1
Gen. Israel Putnam. Pam.....	1
New England Coast.....	1
Drake, Nathan. Shakspeare and His Times. 2 v.....	1
Draper. Conflict between Science and Religion.....	1
Intellectual Development of Europe.....	1
Duffield. The Heavenly Land.....	1
Dunlap. History of the Rise and Progress of the Arts of Design in the United States. 2 v.....	2
Dunlop. History of Fiction.....	1
Eclectic Engineering Magazine, 1875, 1876.....	4
Eclectic Magazine, 1875, 1876.....	4
Ellis. Bunker Hill. Pam.....	1
Ellis. Bunker Hill. 12 mo.....	1
Emerson's Historical Discourse. Pam.....	1
Farnham's Prairie Land, 2 v.....	2
Fergusson. History of Architecture, 2 v.....	2
History of Indian and Eastern Architecture.....	1
Tree and Serpent Worship.....	1
Field's Centennial Address.....	1
Figuler. Human Races.....	1
Mammalia.....	1
Primitive Man.....	1
Reptiles and Birds.....	1
Finney's Autobiography.....	1
Fiske. Myths and Myth Makers.....	1
Frank Leslie's Bunker Hill.....	1
Frothingham's Bunker Hill. Unbound.....	1
Fuller. Advent and Christmas Tide.....	1
Gilman's Seven Historic Ages.....	1
Glazier. Battles for the Union.....	1
Godey's Lady's Book. July, 1874, to July, 1876.....	4
Gould. Curious Myths of the Middle Ages.....	1
Greville. Journals of the Reigns of George IV. and William IV. 2 v.....	2
Grey. Impartial Examination of Neal's History of the Puritans, volume 2.....	1
Gubernatis. Zoological Mythology, 2 v.....	2
Hale's One Hundred Years Ago. Pam.....	1
Hale. Our New Crusade.....	1
Half-Hour Recreations in Popular Science. 1st series.....	1
Hare. Days Near Rome.....	1
Walks in Rome.....	1
Harper's Index to Harper's Magazine, Vols 1-50.....	1
Harper's Magazine, Dec. 1, 1874 to June 1, 1876.....	3
Haydn's Index of Biography.....	1
Herschell, Mrs. John. Memoir of Caroline Herschell.....	1
Hill, Rosamond and Florence. What we saw in Australia.....	1
History of Women, 2 v.....	2
Hittell. History of Culture.....	1
Hodgson's Travels.....	1
Hood's World of Anecdote.....	1
Hopkins. The Puritans and Queen Elizabeth, 3 v.....	3
Hough. Thanksgiving Proclamations.....	1
Hoyland. Historical Survey of the Gypsies.....	1
Hunter. The Founders of New Plymouth.....	1
International Exhibition Album.....	1
Johnson's New American Cyclopaedia, Vols. 1, 2.....	2
Johnson. Oriental Religions.....	1
Johnston's Narrative.....	1
Jones. Personal Reminiscences of Gen. R. E. Lee.....	1

	Vols.
Journals of Social Science, 2, 3, 5, 6.....	4
Kinglake. The Invasion of the Crimea, Vol. 3.....	1
Kingsborough's Mexican Antiquities, 9 v.....	9
Kirkland, Mrs. Book for the Home Circle.....	1
Lacroix. The Arts during the Middle Ages.....	1
The Eighteenth Century. France—1700-1789.....	1
The Manners and Customs of the Middle Ages.....	1
The Military and Religious Life of the Middle Ages.....	1
Lecky. Rationalism in Europe, 2 v.....	2
Leland. Fusang, or the Discovery of America.....	1
Literary World, 1875, 1876.....	2
Littell's Living Age, July, 1874, to July, 1876.....	8
Lubbock. Prehistoric Times.....	1
Primitive Man.....	1
Lubke. History of Sculpture, 2 v.....	2
Lyell. Antiquity of Man.....	1
McKenney. History of the Indian Tribes of North America, 3 v.....	3
McKnight. Our Western Border One Hundred Years Ago.....	1
Maine Historical Collections, Vols. 3, 4, 5, 6.....	4
Maine. Village Communities.....	1
Marcy. Travels in South America, 2 v.....	2
Martineau, Harriet. Society in America, 3 v.....	3
Maurice. Indian Antiquities, or the Religion, Laws, Government, and Literature of Hindostan compared with that of Persia, Egypt, and Greece, 5 v.....	5
Michaux and Nuttall. North American Sylva, 5 v.....	5
Michigan. Atlases of Allegan, Barry, Berrien, Branch, Cass, Clinton, Hillsdale, Ionia, St. Joseph, Shiawassee, and Van Buren Counties.....	II
Joint Documents, 1841, 1842.....	2
Journal of the Constitutional Convention, and Constitution, 1835; Appeal by the Convention to the People of the United States, with other Docu- ments relating to the Boundary Question between Michigan and Ohio; Rules of the House of Representatives of the State of Michigan, 1835-36; Message of Gov. Stevens T. Mason, Feb. 1, 1836; Legislative Manual, 1836. 1 v.....	1
Senate Journal, 1835-36.....	1
State Gazetteer and Directory, 1875.....	1
Tribune Almanacs, 7 copies.....	7
Mills. Buddha and Buddhism.....	1
Milman. History of Latin Christianity. 9 v.....	9
Modern Women. 2 v.....	2
Motherwell. History of Minstrelsy.....	1
Müller. Chips from a German Workshop. Vol. 4.....	1
Myers. Remains of Lost Empires.....	1
Napoleon III. History of Julius Cæsar. 2 v.....	2
National Portrait Gallery, 4 v.....	4
Neill. History of Minnesota.....	1
New York Tribune Almanac, 1876. Pam.....	1
Niles Register, Vols. 3, 7, 8, 32, 34, 35, 36, 37.....	8
Nilsson. On the Stone Age.....	1
Nordhoff. Communistic Societies.....	1
Old and New, 1875.....	1
1000 Mistakes Corrected.....	1
Parker. Col. Wm. Prescott. Pam.....	1
Parkman. The Old Regime in Canada.....	1
Parton. Life of Franklin. 2 v.....	2
Picturesque America, 4 Nos.....	4
Phillips. Continental Currency, 2 v.....	2
Plutarch's Morals, 5 v.....	5
Poors' American R. R. Manual, 1874-5.....	1
Popular Science Monthly, 1875-76, 1876-77.....	4
Potter's American Monthly, 1875, 1876.....	2
Prime. Life of S. F. B. Morse.....	1
Pulsifer's Bunker Hill.....	1
Rawlinson. The Five Great Monarchies of the Ancient Eastern World, 3 v.....	3

	Vols.
Rawlinson. The Sixth Oriental Monarchy.....	1
The Seventh Oriental Monarchy.....	1
Reclus. The Ocean.....	1
Riley. The Puddleford Papers.....	1
Rochefoucault's Travels in America, 4 v.....	4
Rogers. History of Cass county, Mich.....	1
Sabin. American Biblioplist, 1875, 1876.....	2
Sabine. The Loyalists of the American Revolution, 2 v.....	2
Sargent and Cunningham. The Arctic Explorers.....	1
Schliemann. Troy and its Remains.....	1
Scott. Gems of German Art.....	1
Scribner's Magazine. May, 1874, to May, 1876.....	4
Sherman's Memoirs, 2 v.....	2
Smith, Geo. Assyria.....	1
Assyrian Discoveries.....	1
Smith, P. V. English Institutions.....	1
Smith, Dr. Wm., and Cheetham, S. Dictionary of Christian Antiquities, Vol. 1.....	1
Southall. Recent Origin of Man.....	1
Spooner. Anecdotes of Painters, etc., 2 v.....	2
Biographical and Critical Dictionary of Painters, etc.....	1
Stanhope. The Reign of Queen Anne.....	1
Steinmetz. History of Gaming, 2 v.....	2
Stenhouse. The Rocky Mountain Saints.....	1
Storr's Early American Spirit.....	1
Studer. Birds of North America, Nos. 11 to 15 inclusive.....	5
Taine. Notes on Paris.....	1
Talmage. 1,000 Gems.....	1
Ten Brook. State Universities.....	1
The National Atlas, with Descriptions, 1876.....	1
The People's History of America.....	1
The Republic, 1875, 1876.....	4
Thomson. The Straits of Malacca, etc.....	1
Transactions of the Prison Reform Congress of St. Louis Mo.....	1
Travels of Anacharsis the Younger, 7 v.....	7
Tylor. Early History of Mankind.....	1
Primitive Culture, 2 v.....	2
United States Business Directory, for 1875.....	1
Warburton's Hochelaga.....	1
Westcott. Lexington Centennial Sermons.....	1
Wheildon. Bunker Hill. Pam.....	1
Williams. History of Rutland, Vt.....	1
Wood. Natural History of Man, 2 v.....	2
Wright, Thomas. Domestic Manners and Sentiments during the Middle Ages.....	1

## NEWSPAPERS.

Detroit Daily Free Press.  
Post.  
Tribune.

# ADDENDA.

## MICHIGAN SUPREME COURT REPORTS.

By virtue of Joint Resolution No. 23, Session Laws of Michigan, 1873, Vol. 1, the Board of State Auditors received from Hovey K. Clarke 508 copies of Michigan Supreme Court Reports.

By resolution of the Board of State Auditors, adopted Dec. 31, 1874, the reports received of Mr. Clarke were placed in the hands of the State Librarian for sale, "with authority to sell the same at retail for the sum of \$4.00 per copy, and at wholesale to dealers, in lots of not less than six copies, at \$3.40 per copy."

The following is the statement of the reports received and disposed of under that resolution:

Michigan Supreme Court Reports,—			
VOLUME 20.—No received.....	169		
No. sold.....	77		
Cash received for same.....		\$266	00
No of copies on hand Sept. 30, 1876.....	92		
VOLUME 21.—No. received.....	169		
No. sold.....	88		
Cash received for same.....		304	80
No. of copies on hand Sept. 30, 1876.....	81		
VOLUME 22.—No. received.....	170		
No. sold.....	112		
Cash received for same.....		393	80
No. of copies on hand Sept. 30, 1876.....	58		
The following is a statement of the receipts and disposition of the Michigan Supreme Court Reports, under the provisions of Sections 6 and 7, Act No. 174, Session Laws of Michigan, 1871, and Section 7, Act No. 137, Session Laws of 1873:			
VOLUME 23.—No. of copies on hand Oct. 1, 1874.....	661		
No. sold.....	106		
Cash received for same.....		\$280	40
No. of exchanges for law books.....	20		
Cash value of same.....		51	40
No. for distribution to State Officers, Judges, County Clerks, and Miscellaneous.....	7		
No of copies on hand Sept. 30, 1876.....	528		
VOLUME 24.—No. of copies on hand, Oct. 1, 1874.....	648		
No. sold.....	97		
Cash received for same.....		257	40
No. of exchanges for law books.....	19		
Cash value of same.....		49	40
No. for distribution to State Officers, Judges, County Clerks, and Miscellaneous.....	10		
No. of copies on hand Sept. 30, 1876.....	522		

<b>VOLUME 25.—No. of copies on hand Oct. 1, 1874.....</b>	<b>\$715</b>	
No. sold.....	131	
Cash received for same.....		\$347 40
No. of exchanges for law books.....	25	
Cash value of same.....		78 40
No. for distribution to State Officers, Judges, and County Clerks.....	4	
No. of copies on hand Sept. 30, 1876.....	555	
<b>VOLUME 26.—No. of copies on hand Oct. 1, 1874.....</b>	<b>727</b>	
No. sold.....	144	
Cash received for same.....		382 00
No. of exchanges for law books.....	31	
Cash value of same.....		89 60
No. for distribution to State Officers, Judges, and County Clerks.....	4	
No. of copies on hand Sept. 30, 1876.....	548	
<b>VOLUME 27.—No. of copies on hand Oct. 1, 1874.....</b>	<b>253</b>	
No. received from State printer since Oct. 1, 1876.....	600	
No. sold.....	230	
Cash received for same.....		624 05
No. of exchanges for law books.....	32	
Cash value of same.....		80 90
No. for distribution to State Officers, Judges, and County Clerks.....	4	
No. of Copies on hand Sept. 30, 1876.....	587	
<b>VOLUME 28.—No. of copies received from State Printer since Dec. 31, 1874.....</b>	<b>1,500</b>	
No. Sold.....	664	
Cash received for same.....		1,783 40
No. of exchanges for law books.....	71	
Cash value of same.....		189 90
No. for inter-State exchanges.....	39	
No. for distribution to State Officers, Judges, County Clerks, and Miscellaneous.....	119	
No. of copies on hand Sept. 30, 1876.....	607	
<b>VOLUME 29.—No of copies received from State Printer since Aug. 18, 1875.....</b>	<b>1,500</b>	
No. sold.....	645	
Cash received for same.....		1,731 50
No. of exchanges for law books.....	69	
Cash value of same.....		183 90
No. for inter-State exchanges.....	39	
No. for distribution to State Officers, Judges, County Clerks, and Miscellaneous.....	126	
No. of copies on hand Sept. 30, 1876.....	621	
<b>VOLUME 30.—No. of copies received from State Printer since Jan. 4, 1876.....</b>	<b>1,500</b>	
No. sold.....	619	
Cash received for same.....		1,653 85
No. of exchanges for law books.....	75	
Cash value of same.....		198 75
No. for inter-State exchanges.....	38	
No. for distribution to State Officers, Judges, County Clerks, and Miscellaneous.....	123	
No. of copies on hand Sept. 30, 1876.....	645	
<b>VOLUME 31.—No. of copies received from State Printer since Feb. 12, 1876.....</b>	<b>1,500</b>	
No. sold.....	605	
Cash received for same.....		1,580 60
No. of exchanges for law books.....	65	
Cash value of same.....		169 00
No. for inter-State exchanges.....	39	
No. for distribution to State Officers, Judges, County Clerks, and Miscellaneous.....	123	
No. of copies on hand Sept. 30, 1876.....	668	

## VOLUME 32.—No. of copies received from State Printer since June 1, 1876.....

No. sold.....	1,500	
Cash received for same.....	593	1,580 90
No. of exchanges for law books.....	50	
Cash value of same.....		132 50
No. for inter-State exchanges.....	39	
No. for distribution to State Officers, Judges, County Clerks, and Miscellaneous.....	121	
No. on hand Sept. 30, 1876.....	697	

## RECAPITULATION.

Total No. of copies sold for cash.....	4,111	
Cash received for same and paid into State Treasury.....	457	\$11,195 70
Total No. exchanged for law books.....		
Cash value of same.....		1,223 75
Total No. for inter-State exchanges, and for distribution.....	836	
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Total No. on hand Oct. 1, 1874.....	3,004	
Total No. received from State Printer since Oct. 1, 1874, and from Board of State Auditors.....	8,608	
<hr/>		
	11,612	
Total No. disposed of.....	5,403	
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Total No. on hand Sept. 30, 1876.....	6,209	
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PROCEEDINGS  
OF THE  
STATE BOARD OF EQUALIZATION  
OF  
MICHIGAN,

AT ITS SESSION IN THE CITY OF LANSING,

AUGUST, 1876.



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BY AUTHORITY.

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LANSING:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1876.





# PROCEEDINGS.

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HALL OF REPRESENTATIVES, }  
*Lansing, Mich., August 21, 1876.* }

The State Board of Equalization, in accordance with the requirements of act No. 106, laws of 1851, assembled in the Hall of Representatives, in the capitol, at Lansing, at 7.30 o'clock P. M., on the third Monday of August (the twenty-first day of the month), 1876, all the members of the Board being present, viz.:

HENRY H. HOLT, *Lieutenant Governor.*

RALPH ELY, *Auditor General.*

E. G. D. HOLDEN, *Secretary of State.*

WM. B. MCCREERY, *State Treasurer.*

L. A. CLAPP, *Commissioner of State Land Office.*

The members of the Board were each duly sworn by H. R. Pratt, a notary public, and organized by choosing Lieut. Governor Henry H. Holt chairman. H. R. Pratt, Deputy Auditor General, was elected secretary, and took the required oath.

Delegates, or representatives from the Boards of Supervisors of the various counties, were present as follows:

*Alcona*—GEO. RUTSON, Greenbush.

*Allegan*—W. F. HARDEN, Martin.

*Alpena*—J. D. TRUMBULL, Alpena.

*Barry*—L. M. DEWEY, Bedford.

*Bay*—P. J. PERROTT, Bay City.

*Berrien*—HENRY ASHOFF.

*Branch*—JAMES A. WILLIAMS, Quincy.

*Calhoun*—W. BIDWELL, Albion.

*Cass*—B. W. SCHERMERHORN, Dowagiac.

*Cheboygan*—W. B. ELLIS, Mullet Lake.

*Clinton*—E. V. CHASE.

*Eaton*—JOHN DOW, Centre.

*Genesee*—E. B. SPARKS, Pine Run.

*Grand Traverse*—J. B. HAVILAND, Acme.

*Gratiot*—W. S. TURCK, Ithaca.

*Hillsdale*—W. J. BAXTER, Jonesville.

*Houghton*—J. B. STURGIS, Houghton.

- Huron*—GEO. W. JENKS, Sand Beach.  
*Ingham*—O. M. BARNES, Lansing.  
*Ionia*—JAMES A. SAGE, Smyrna.  
*Iosco*—E. A. BRAKENRIDGE, Oscoda.  
*Isabella*—P. H. ESTEE, Salt River.  
*Jackson*— { ALLEN CRAWFORD, Springport.  
                   { M. H. RAY, Concord.  
*Kalamazoo*— { G. E. READ, Richland.  
                   { JOHN WALKER, Cooper.  
*Kalkaska*—H. H. HASKIN.  
*Kent*—JAMES N. DAVIS, Grand Rapids.  
*Lake*—JOSEPH W. ASH, Ashton.  
*Lenawee*—JACOB WALTON, Adrian.  
*Macomb*—THOS. DAWSON, Memphis.  
*Manistee*—D. S. HARLEY, Manistee.  
*Marquette*—J. F. STEVENS, Negaunee.  
*Mason*—C. E. RESSEGUIE, Ludington.  
*Mecosta*—W. O. SMITH, Crapo.  
*Menominee*—J. H. WALTON, Menominee.  
*Midland*—S. W. HUBBELL, Coleman.  
*Missaukee*—H. H. HASKIN.  
*Monroe*—M. J. HOWE, Dundee.  
*Montcalm*—W. DIVINE, Belding.  
*Newaygo*—WM. RICE, Croton.  
*Oakland*— { Wm. E. LITTELL, Orion.  
                   { THOS. L. PATTERSON, Holly.  
*Oceana*—HENRY HOFFMAN, Benona.  
*Osceola*—JOSEPH W. ASH, Ashton.  
*Otsego*—CHAS. L. FULLER, Otsego.  
*Ottawa*—WM. M. FERRY, Grand Haven.  
*Roscommon*—D. BENNETT, Roscommon.  
*Saginaw* — { F. EATON, Saginaw City.  
                   { B. HAACK, Blumfield.  
*Sanilac*—A. GOODRICH, Forester.  
*Shiawassee*—W. M. KILPATRICK, Owosso.  
*St. Clair*—P. S. CARLETON, St. Clair.  
*St. Joseph*— { ISAAC D. TOLL, Fawn River.  
                   { ANDREW CLIMIE, Leonidas.  
*Tuscola*—ALSON GREENFIELD, Unionville.  
*Van Buren*—W. B. STREETER, Waverley.  
*Washtenaw*—GEO. S. WHEELER, Summit.  
*Wayne* — { H. F. RIOPELLE, Ecorse.  
                   { H. H. LEROY, Detroit.  
*Wexford*—G. W. WHEELER, Manton.

Tabular statements<sup>1</sup> of the aggregate of the assessment rolls of the following named counties, setting forth the number of acres of land, the value of the real estate and personal property in each township and ward therein, as assessed; and also the aggregate valuation of each, as equalized by the Boards of Supervisors of each, and certified by the chairman and clerk thereof, were

<sup>1</sup> Vide Appendix, pp. 3 to 65 inclusive, for statements.

presented to the State Board of Equalization by the Auditor General, viz.: Alcona, Allegan, Alpena, Antrim, Baraga, Barry, Bay, Benzie, Berrien, Branch, Calhoun, Cass, Charlevoix, Cheboygan, Chippewa, Clare, Clinton, Delta, Eaton, Emmet, Genesee, Gladwin, Grand Traverse, Gratiot, Hillsdale, Houghton, Huron, Ingham, Ionia, Iosco, Isabella, Jackson, Kalamazoo, Kalkaska, Kent, Keweenaw, Lake, Lapeer, Leelanaw, Lenawee, Livingston, Mackinac, Macomb, Manistee, Manitou, Marquette, Mason, Mecosta, Menominee, Midland, Missaukee, Monroe, Montcalm, Muskegon, Nawaygo, Oakland, Oceana, Ogemaw, Ontonagon, Osceola, Otsego, Ottawa, Presque Isle, Roscommon, Saginaw, Sanilac, Schoolcraft, Shiawassee, St. Clair, St. Joseph, Tuscola, Van Buren, Washtenaw, Wayne, and Wexford.

Auditor General Ely informed the Board that no statement had been received from the county of Isle Royal.<sup>1</sup>

On motion of the Commissioner of the State Land Office, Mr. Clapp, the following order of business was adopted:

1. Receiving statements from the several Boards of Supervisors through the persons present to represent such Boards.
2. Examining tabular statements of the Board of Supervisors of each county.
3. Equalizing the assessments between the counties.

On motion of State Treasurer McCreery, the Board adjourned to meet at 8:30, to-morrow morning.

*Tuesday, August 22, 1876.*

The board met at 8:30, A. M. pursuant to adjournment. Members all present. The minutes of yesterday's meeting were read and approved.

Under the first order of business, the delegates from the various Boards of Supervisors were requested to make their statements, the Secretary being directed to call the list of counties in alphabetical order.

When the county of Cheboygan was called, the delegate, W. B. Ellis, informed the Board that the statement forwarded by the County Clerk to the Auditor General, contained a clerical error, and asked leave to file a corrected or substitute statement. Leave was granted, and a substitute statement was filed.<sup>2</sup>

The delegate from Ingham county, Mr. Barnes, asked permission to address the Board in advance of the order in which his county would be called. On motion of State Treasurer McCreery, permission was granted.

The remainder of the forenoon session was occupied in listening to the statements of the delegates.

#### ALLEGAN COUNTY.

W. F. HARDEN:—The equalization as equalized by the Board of Supervisors, \$7,193,421 00,<sup>3</sup> represents about two-thirds of the real valuation of Allegan county. I have been a supervisor in that county for the last twelve years the most of the time, and I state this from the best figures that I can get.

<sup>1</sup> Vide Appendix, page 23, for explanation by county clerk of failure to send statement.

<sup>2</sup> Vide Appendix, p. 14, for substitute statement.

<sup>3</sup> Vide Appendix, p. 4.

We have in our county a great deal of good farming land. Perhaps it will compare favorably with almost any county in the State, for farming purposes. But in the middle part, we have pine lands which have been stripped of the timber. At the present time those lands can be purchased for ten shillings and less per acre. I do not believe that Allegan county is worth to-day as much as it was five years ago. I think that if there was one-third added to the valuation as equalized, it would represent the full cash value of Allegan county. That would not make it as high as it was five years ago. I think it was equalized as high as any county in the State then. I know in 1869, in assessing in the township which I represent, I assessed that township at \$420,000 00. I valued all our first-class lands at about \$40 00 per acre. The Board of Supervisors that year made the equalization of the county about \$13,000,000 00, and I think it stood higher than its real value. All we ask is a fair proportion, and a fair valuation, and we expect we shall receive it.

#### BARRY COUNTY.

L. M. DEWEY:—In regard to the situation of Barry county, we are composed of sixteen townships and one city, and two villages which support village governments, so that the interests of Barry county are almost exclusively agricultural. Commencing with the southern tier of townships, we have, in the line of manufactures, one gristmill which does a limited business, and we have connected with that gristmill one sawmill. This constitutes all the manufactures in the four southern towns of the county. The second tier has four gristmills about like the mill in the southern tier. They all do a limited business, wholly custom work. We have also in this tier four sawmills, three run by water power, and one by steam. In the third tier we strike the Thorn Apple river. Here we have some flouring mills which manufacture more or less for eastern markets. Our lumber interests are very small indeed. In the next tier of townships adjoining, we have but very little water power, supporting about two mills. In regard to the quality of lands, we have, in Barry county, some very good farming lands, perhaps as good as any adjoining county, but in connection with this, we have a great deal of land which is valueless. As the maps show, Barry is worse cut up with lakes than any other county in the State, and much of the land is not worth a shilling an acre. For instance, one township, according to the statement of the present supervisor, has over four thousand acres of land which is entirely worthless, and so situated that it cannot be drained. Six years ago our assessments represented forty per cent of the real cash value. Our property was then worth a great deal more than it is now. With this statement, I leave the matter with you, trusting that justice will be done.

#### BAY COUNTY.

P. J. PERROTT:—I will only make a brief statement to the Board. I am inclined to think that you will come to the conclusion that Michigan is a very poor State, and that whatever wealth it has lies in its pine stumps. I hold in my hand a statement of the taxable property of Bay county for the years 1871 and 1876, as equalized by the Board of Supervisors. In 1871 it was equalized at \$2,623,457 00,<sup>1</sup> and in 1876 at \$3,168,000 00,<sup>1</sup> an increase of \$544,543 00. Bay City in 1871 was assessed and equalized by the Board of Supervisors at \$1,193,890 00. The township of Bangor, which covers the whole water front of the river, was

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<sup>1</sup> Vide Appendix, p. 80.

equalized at \$299,570 00. The total for Bay City and Bangor, \$1,493,460 00; in other words, 67 per cent of the whole county. In 1876 Bay City alone represented 55 per cent. of the whole county, an increase of about 20 per cent. The balance of the county has not increased at all. The greater portion of the northern part of the county is composed of pine lands, and these lands have been stripped and they are worthless. The wealth of the county rests altogether in the property lying on the Saginaw river. I have merely tried to show the portion which is valuable and the portion which is depreciating. In my opinion all the northern counties containing pine lands are depreciating.

## BERRIEN COUNTY.

HENRY ASHOFF:—We have a nice county, and years ago we had many saw-mills, and sawed and shipped large quantities of lumber. After the lumber was taken from six or seven of the townships situated on the banks of Lake Michigan, the lands were unfit for use, and could be bought for two to four dollars per acre. Some seven or eight years ago this same land was sold, and divided up into small fruit farms, and nice buildings put on them; and this was the cause of the raise in the equalization of 1871 of from \$8,101,461 00 to \$16,430,000 00,<sup>1</sup> a little more than double. We were prospering then; but, gentlemen, we met with a great misfortune. Disease crept into our peach orchards and ruined them. The gentlemen who owned these farms six or seven years ago are discouraged. Still again, the fire spread through the woods and destroyed much of our forests; it killed our saw timber and our work timber. We have some good agricultural lands, as good as any in the State. We have some wealthy people, but they are few. We raise some good wheat. I hope you will take these things into consideration, and reduce our equalization, as we feel it is too great. We wish to pay every dollar of our just proportion, but no more, and I will now leave the subject to this honorable Board.

## BRANCH COUNTY.

JAMES A. WILLIAMS:—Our county is a purely agricultural one. We were not very well satisfied with the valuation of five years ago, and we don't want it raised now. In the central portion there is some prairie; in the western part, it is oak openings. Coldwater has about four thousand inhabitants, and there are three other villages in the county. Our assessment is about one-third the cash value of the property.

## CALHOUN COUNTY.

W. BIDWELL:—I desire to make a brief statement with reference to Calhoun county, and if it weigh with the Board, so be it. In 1856 our equalization was carried up by the State Board to \$5,452,660 00, and in 1861 there was but very little increase, it then being \$7,083,900 00, but in 1866, the State Board added \$5,274,768 32, bringing it up to \$12,358,668 32, and in 1871 they almost doubled these figures, carrying it up to \$21,000,000 00<sup>1</sup>. This seems pretty high. It carries us to about the third county in the State. Calhoun is strictly an agricultural county, and it is a pretty good one. The central, southern and southwestern towns contain excellent farming lands. The northern towns are very poor. We have twenty towns and eight city wards. The towns along the line of Eaton and Barry counties are not as good as the corresponding towns

<sup>1</sup> Vide Appendix, page 80.

lying next to them for the reason that they are along the break from openings into heavy timber. The town of Lee is assessed at less than \$80,000 00, and the towns of Clarence, Penfield and Bedford are but little better. I desire the Board to take notice of these facts. It is the opinion of the Board of Supervisors that considering the general shrinkage in the value of property, our equalization should be reduced. The general depreciation of value in the State applies no more to this county than to any other, but of this you are probably aware. Farms that would sell for \$120 00 per acre are now offered for \$80 00, and no buyers. The special point to which I wish to call the attention of the Board, is the great depreciation of value in one particular location,—the city of Marshall. Some three years ago, the Michigan Central Railroad Co. removed their machine shops from Marshall to Jackson. They carried with them a large number of working men. This removal had the effect to depreciate the value of property in Marshall more than one-half. Property goes begging there, and what was worth \$15,000 00 is now to be sold for \$5,000 00. The assessment of property in the county of Calhoun is on the basis of 43 per cent, as equalized by the Board of Supervisors, of the real cash value. These being briefly the facts, I will leave the matter to the State Board, knowing they will give the county a fair apportionment.

#### CASS COUNTY.

B. W. SCHIERMERHORN :—I have no disposition to depreciate Cass county, but gentlemen, I would like to state a few facts in regard to it and one or two of the adjoining counties. We have assessed the property of Cass county at about one-third its cash value; some instances a little more and some a little less, but it will average one-third. We conceive we have some as good lands as there are in the State. We have a variety of good timbered lands and oak openings. There is some worthless land. The Dowagiac swamp runs through the townships of Wayne and Silver Creek. We have also a fair share of lakes and marshes, but taken as a whole, we have a fair county. The population of Berrien county is 35,029, and of Cass 20,525.<sup>1</sup> It seems to me that the personal property in agricultural districts follows the population. I say this to you because at the last equalization by the State Board, the counties of Berrien and Cass were equalized at the same amount. Now we claim that at the cash valuation, Cass county at \$15,000,000 00 would be somewhere near right, and that Berrien county is certainly very low as compared with Cass to have them equalized the same. Now a word in regard to our population of something over twenty thousand. In the township of Calvin we have a colored population of a little over sixteen hundred, and they are very good peaceable inhabitants, but this follows: that in that township personal property is much less in value than where the population is white. We have invariably taken this into consideration and in assessing at about a third of the cash value, we would put other townships \$150,000 00 higher. I speak of these matters so that you may understand our case, and we certainly feel that as between Cass county and Berrien county, it looks as if injustice had been done in putting the two counties at the same amount.

#### CHEBOYGAN COUNTY.

W. B. ELLIS :—The most that I came here for was to get a mistake rectified which was committed by our County Clerk. The property in our county has

<sup>1</sup> Vide Appendix, p. 74.

been assessed at one-third its cash value, until this year it is fully one-half. I think we have six towns. I leave the matter of equalization with you, fully confident we shall receive justice.

## INGHAM COUNTY.

O. M. BARNES:—I do not suppose it is necessary for me to refer to the facts which are tabulated here. I shall draw attention to only three or four things. I have the same feeling which others have expressed. I can say nothing to depreciate my county, for I have lived in it all my life. First, will you notice its relative extent. It contains sixteen townships, but these townships are not all full. Those lying on the meridian line are fractional. This you will observe in comparing them with any of the townships which are full. Another fact to which I will call attention is, that this is mostly a timbered land county. The townships of Onondaga, Stockbridge, and Bunkerhill have some prairie, but most of the others are composed of heavy timbered lands. I think we shall find in future years, when time has elapsed to develop these timbered lands, that they will prove the most valuable; but they develop much slower. The average estimate I would put upon the lands in this county would be but \$25.00 an acre. Now, the fact that this is the capital county should not add to its estimate. I do not know that wheat brings any more because of it. We have more personal estate, perhaps, in this particular locality, yet it has no influence upon the general or assessed valuation. I do not know that I have knowledge to speak positively, but, so far as I know, the assessment is 40 per cent of the actual value of the property. The belief of the Board of Supervisors is, that we have been estimated quite too high in the previous equalizations. I notice it is assessed very much higher in proportion to the population, and to the acres, than other counties. I beseech you, therefore, to give it very careful consideration.

## EATON COUNTY.

JOHN DOW:—It is with some embarrassment that I rise to make the statement of Eaton county, but I will be as honest as the circumstances will admit of. I did not come here to run down Eaton county, for it is a good county; but we do not wish to pay any more than our just proportion. Our assessments have been generally pretty low, but this year some towns were raised to thirty per cent, and the intention was to raise to about three-fourths the actual cash value. Five years ago the State Board put us at \$11,230,000 00<sup>1</sup>; but in consequence of the general depreciation, we do not think it is worth it to-day. The cause of our personal property being rather low, is that many of our people became crazy over railroads, and the bonds which had been running some time had to be paid last year, and then in order to pay their taxes their personal property had to be sold. I think that Eaton county is rather too high in proportion to two adjoining counties. Barry county was equalized at \$9,450,000 00,<sup>1</sup> and we at about two millions more. They have a little less population, but that originates from their having larger farms, and they produce more. I think that Barry should be a little lower than Eaton, but two millions is rather too much. Ingham county was equalized only two millions above Eaton county: perhaps they are high enough, but if so, Eaton should be lower.

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<sup>1</sup> Vide Appendix, p. 80.



## GRAND TRAVERSE COUNTY.

J. B. HAVILAND:—Grand Traverse is one of the best counties in the north. The western part of the county contains very good farming lands, considering the latitude. The northern part is composed largely of pine lands, which, after the pine is removed, are entirely worthless. We have about thirty-five thousand acres of what we term stubble lands that we assess from twenty-five to fifty cents per acre. We do this to keep the lands from reverting to the State. Parties holding these stubble lands say if you will place them at reasonable figures we will pay the taxes, and if you don't, we never will; so, of course, we assess them so as to get a little revenue. Since the equalization in 1871, about twenty-five thousand acres of railroad lands have become taxable. But these lands are mostly pine plains situated in the eastern portion of the county, and are not the most valuable lands we have. The townships of Fife Lake, Mayfield and Paradise, might be supposed to be good, but they are not; they are the very poorest. At the last equalization in 1871, this county was put by our Board of Supervisors at \$919,766 00, and the present year they have made it \$1,617,714 00,<sup>1</sup> which is almost double. Now our county has not increased to anything near that amount. True, we have had a railroad meantime, which has added something to our valuation, but not in this proportion. The average value of the lands assessed in our county, is \$5 03. Now I would like to call the attention of the Board to a few facts in reference to the relative value of some of the counties north and south. Hillsdale county, according to the valuation with Grand Traverse county stands to-day as equalized by the Board in the proportion of three to twelve. Hillsdale county, with a larger amount of taxable property, lands old and improved, stands at only four times ours. Grand Traverse county stands as three and one-tenth to twenty-two in comparison with Jackson county. Grand Traverse county has only one little town, Traverse City, which is larger on paper than anywhere else, while Jackson county has thriving towns and a large population. Grand Traverse county stands as three and one-tenth to twenty-two, relatively with Lenawee. Lenawee's average rate per acre is \$17 51; that of Grand Traverse is \$5 03,<sup>2</sup> and we have thousands of acres that stand unsold at \$1 25 per acre. We have also Agricultural College lands as good as any lands in the county unsold at \$3 00 per acre. Hillsdale county averages only \$13 71 per acre, and Jackson \$14 40 per acre. The north feels that this is entirely unjust. I see to-day that but few of the northern counties are represented. Probably this has always been the case, and the Board has labored under a mistaken impression in reference to valuation of that portion of the State. The valuation taken by our Board in real estate, is fully seventy-five per cent of its cash value; our personal, about fifty per cent. These comparisons, we hope the Board will fully consider, not only for Grand Traverse county, but the whole northern section. I see that some other counties are even higher than Grand Traverse.

## GRATIOT COUNTY.

W. S. TURCK:—I think it is hardly necessary for me to make any remarks, as some of the members of your Board are personally acquainted with Gratiot county. Our personal property is assessed at about one-third its value, while our real estate is assessed at about sixty per cent.

<sup>1</sup> Vide Appendix, p. 78.

<sup>2</sup> Vide Appendix, p. 82.

## HILLSDALE COUNTY.

W. J. BAXTER:—The real and personal property in our county, are put upon the same basis of assessment. Our Board of Supervisors passed a resolution to assess forty per cent upon the cash value, but when the equalization was made, it was equalized at about one-third of its actual cash value, the asking value at which persons in moderate circumstances would rather hold their property than sell for less. The valuation put upon us by the State Board five years ago is more than the value of the property to-day. Hillsdale is about equal in value to any other two towns. In all cities the personal property much exceeds the real estate. We have only the city of Hillsdale, and the village of Jonesville. The assessment of 1871 is considerably in excess of a fair asking valuation of the property.

## HOUGHTON COUNTY.

J. B. STURGIS:—I think the valuation of property as assessed by our Board of Supervisors is much higher than it should be. You are probably well aware that our principal industry is mining copper. We import all we consume, and export all we produce. We have about 41,200 acres of unearned railroad lands. These lands will doubtless revert back to the government. They are not taxable. The greater portion of our lands are valuable for good lumber, but as yet it is mostly inaccessible. The lands near the mines have been stripped of their timber, and the owners do not think they are worth enough to pay the taxes. The delinquent taxes remaining unpaid aggregate one-third of the amount assessed for State and county purposes. Copper-mining, on which we are so dependent, is very much depressed. The miners own no land to pay taxes on, and the mining corporations pay only their specific taxes. Our swamp lands are assessed at five to twenty-five cents per acre. Our lands are assessed at fully 100 per cent of their cash value.

## HURON COUNTY.

GEO. W. JENKS:—Huron county was organized in 1861. It had only a few settlers, and its value consisted mostly in its pine lands. It doubled its valuation in 1866, and again in 1871, by its increased manufactures. Shortly after the equalization in 1871 we were afflicted with fire, which burned every green stick of timber in the county, and the pine interest was almost entirely ruined. We had then about twenty-five mills, manufacturing lumber for export, and to-day there are only five. Our county is settled mostly by foreigners, and they are poor. The Board of Supervisors intend to assess the real estate at about one-third of the cash value, and part of the real estate was assessed at more than it would sell for, so that I should think the assessment was about forty-five per cent of the cash valuation.

## IONIA COUNTY.

JAMES A. SAGE:—The assessment of Ionia county this year has been taken with special reference to this meeting of the State Board. By agreement, the Supervisors intended to assess at fully one-third the cash value of the property, and to exceed rather than fall short of it. When they met in June, it was found that a majority of the Supervisors had lived up to their instructions, some of the townships falling a little short. But the total equalized valuation, in the judgment of the Board of Supervisors, is considerable over one-third of

the cash value of the property. In the judgment of the Board, Ionia county should stand equalized at about \$12,000,000 00.

#### IOSCO COUNTY.

E. A. BRAKENRIDGE:—I wish to call your attention to the equalization of 1871 in our county. We thought that it was double what it ought to have been. Our county, with Ogemaw attached, was equalized at \$3,150,000.<sup>1</sup> Since then Ogemaw has been detached from Iosco, leaving Iosco but a very small territory, and probably one of the poorest counties in the State. It is composed of pine plains. Personal property is assessed at fifty per cent, and real estate at its full value.

#### ISABELLA COUNTY.

P. H. ESTEE:—I have a statement here that I have prepared with a great deal of care, and the best information I could get. In the county we have 171,780 acres of swamp and stump land, and 25,460 acres of pine lands, and 150,035 acres of land fit for farming purposes. The stump and swamp lands I have estimated at \$1 25 per acre, and the pine at \$10 per acre, and this leaves our farming lands valued at \$7 18 per acre, according to the last equalization of the State Board. In October, 1854, the first lands were sold in Isabella county, and about 150 families moved in. On the 6th day of the next April the lands of Isabella county were taken out of the market by the general government, and for eight years not a foot of land was sold. During this time the government sent in the Chippewa Indians, and they picked out some of the nicest farming lands in the county. The Flint & Pere Marquette Railroad Company took a strip of land off the northern part of the county. We have no railroad except the Flint & Pere Marquette, which merely touches the northeast part of the county. The pine lands do not enrich our county, for they are owned by Saginaw, Detroit, and Bay City men, and the money is not left in the county. The estimate I have made is on the actual cash value, and I do not believe it would sell for a dollar more to-day. We have one little village, Mt. Pleasant, containing about 700 inhabitants. We have one flouring mill, and one or two saw-mills, and these are our only manufactures. I think you will do us justice if you leave our valuation exactly where the Board of Supervisors put it.

#### JACKSON COUNTY.

M. H. RAY:—Our county feels a little dissatisfied or aggrieved at its treatment by the last Board of Equalization, and this year sends down Mr. Crawford and myself to present their case. The actual aggregate value of our county is not as great as it was five years ago. Our county was assessed in the aggregate of real and personal property at \$9,460,490 00, and equalized at \$11,361,890 00.<sup>2</sup> This assessed valuation was made in most cases at about one-third of what the property would have sold for five years ago. The impression prevails that we have a better agricultural county than we actually have; but as several rivers take their rise there, it follows that we have a good many springs and marshes. Jackson, Oakland, and Lenawee were equalized alike five years ago, and in every other product except wheat they are ahead of Jackson.

ALLEN CRAWFORD:—I do not know that I can add much to what Mr. Ray

<sup>1</sup>Vide Appendix, p. 80.

<sup>2</sup>Vide Appendix, p. 84.

has said. We searched the Register's office and the newspapers for sales, and we are satisfied that there has been a great depreciation in values. I see that there is 251,777 acres of improved lands according to the last census. This includes a great deal of marsh land, from which only in occasional years any benefit is derived. Manufactures have ceased almost entirely except in the prison, and those are of no help to the county, as most of the men interested live elsewhere. The iron works are now standing still,—a monument to the hard times. In reference to those shops which were removed from Marshall to Jackson, it is true it brought quite a population, but it did not increase the value of the property.

## KALAMAZOO COUNTY.

G. E. READ:—Our county felt very much aggrieved at the equalization in 1871. Previous to this we never had had any cause for complaint. We now pay over four per cent. of the State tax. While we claim we are a wealthy county in proportion to our size, our increase in population has been small, and we have been unable to see why our percentage was so much increased. Our improvements were made and our buildings erected years ago, and they are depreciating in value. We are a wheat-growing county; and what I say will apply also in a great measure to St. Joseph county. The township which I represent (Richland) contains perhaps the best improved land in our county. Five years ago we were raising more wheat than any other township in the county, and it sold then for \$2 50 per bushel; now it sells for only \$1 00. At an informal meeting of the Board of Supervisors, last spring, they agreed to assess our property at forty per cent, or two-fifths of the price at which property was selling. Now, I do not wish to make any invidious comparisons between counties, but I am pretty familiar with the counties of Cass, Calhoun, Barry, and Allegan. Calhoun has about 85,000 acres of land more than Kalamazoo, and four thousand more in population, and yet our equalization was over \$4,000,000 00 greater. Calhoun has just about double the amount of capital invested in manufactures. I think that Kalamazoo and St. Joseph are too high as compared with adjoining counties. On account of the drought, the hay crop has been cut off, and farmers have been obliged to sell their stock. There isn't a quarter of the sheep and cattle kept there were four years ago.

JOHN WALKER:—As my colleague has said Kalamazoo county is principally devoted to agriculture. We have no cities, and only a few villages. We made our improvements twenty or thirty years ago, and our farms are deteriorating. Those that produced twenty-five or thirty bushels of wheat per acre a few years ago, now only yield ten or fifteen. We are not a manufacturing county. Our beautiful stream is disturbed by but one water wheel in our county, but in its course through other counties it is improved. Our villages feel the general depression, and to-day almost every other house is labeled "for sale" and no buyer is found.

## KALKASKA COUNTY.

H. H. HASKIN:—As the old counties assess at only a third of their valuation, and sometimes less, it would be unfair to take the valuation as reported here as a basis of the equalization. Lands through Kalkaska county can be bought for cash at the value as it appears on the assessment roll. The greater part of our lands are owned by railroad companies and speculators, and as we have roads to make and school houses to build, we have to place our valuation

high. While I speak for Kalkaska, the same facts will apply to Missaukee, Grand Traverse and Crawford counties. We are glad to pay our proportion of the State tax, but we think the older counties should be brought up to an equality with us.

#### LENAWEE COUNTY.

JACOB WALTON:—We do not claim to be a very poor county, and we feel very well satisfied with our former apportionments. We have suffered as well as others in the depreciation of values. Farming lands are certainly twenty-five per cent lower, and manufactures have also decreased, and some have failed entirely, as was the case with the Adrian car factory. Formerly we assessed at about one-half of the cash value, and now we assess at fully forty per cent.

#### MACOMB COUNTY.

THOMAS DAWSON:—We of Macomb county are of the opinion that the State Board of Equalization in 1871, set too high a value on our property. A resolution was passed by our Board of Supervisors setting forth that the equalization of 1871 was in their opinion in excess of what it should be, and declaring that the assessments were now made at the rate of forty per cent on the real cash value as property is bought and sold. Now upon this basis, our assessments would be about \$15,000,000 00. A number of our townships lie on the borders of Lake St. Clair, and are frequently overflowed by the lake. Our valuation per acre is equal to the best counties of the State. The basis of forty per cent assessment is \$44 00 per acre, which is equal to the price of our best farms. As to whether other counties are too high or too low, I leave that to the representatives of the counties. I only wish to present what we consider to be the facts in regard to ours.

At 12 o'clock the Board adjourned until 1:30, P. M.

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#### *Afternoon Session, 1:30 P. M.*

The Board met pursuant to adjournment: Members all present.

Communications in writing from the Boards of Supervisors of Lapeer and Muskegon counties were presented and read. The entire session was occupied in listening to statements from delegates from counties.

#### ALCONA COUNTY.

GEORGE RUTSON:—I would state that the principal value of property in our county consists in pine lands. The pine is cut and transported away to be manufactured. In five years from now there will be a great deal of worthless land. The farming district is small. We have only three mills in our county, and the most of the timber that is cut, is taken away as round or square timber.

#### ALPENA COUNTY.

J. D. TUMBULL:—We have nothing to complain of in the equalization of five years ago, but I see a disposition on the part of the older counties to plead decrease in value, and a desire to throw the increase on the newer counties.

Alpena is not worth any more to-day than she was five years ago. Then our principal source of wealth was pine lumber and pine lands. Pine lumber has since decreased in value. Our forests have been largely destroyed by fire, and the city of Alpena but a year or two ago, was almost entirely destroyed by the same element. So I say we are not any richer than we were five years ago. Our farming country is developed some, but most of the farms are taken under the homestead law, and they have but little personal property. The assessments are generally at the full value, and some even above. We do not develop any faster in proportion than the old counties.

#### GENESEE COUNTY.

E. B. SPARKS:—What little I shall have to say will be from my personal knowledge, having resided in Genesee county over forty years. The county has considerable diversity of soil. The southern towns were earliest settled, and are the best and most productive agricultural lands. The northern towns were once covered with pine, which has been taken off, and they are now sold at one dollar to five dollars per acre. The timbered lands are very good, and when cleared of timber are highly productive. The value as equalized by the Board of Supervisors in 1876, exhibits two-fifths of its real cash value. While Genesee county has been increasing in agricultural products, she has been decreasing in manufactures and from the loss of her pine. So she is worth but little more than she was five years ago. Many of her mills have been removed to other sections, and manufactures stopped.

#### KENT COUNTY.

JAMES N. DAVIS:—Having been elected by the Board of Supervisors of Kent county to represent the interests of the county of Kent at the present session of the State Board of Equalization, and present claims for a less rate of equalization than was apportioned to said county in the year 1871, we desire to lay before you in as brief a manner as possible certain facts and figures upon which we base our claims. At the session of the State Board of Equalization in 1871, Kent county was equalized at \$31,000,000,<sup>1</sup> making it rank as the third in value in the State. From the "Statistics of Michigan, collected for the Ninth Census of the United States, June, 1870," we find that the counties of Calhoun, Jackson, Kalamazoo, Lenawee, Oakland, and Washtenaw, are all ahead of Kent in the cash value of farms and estimated value of farm products, betterments, additions to stock, etc., as the following table will show:

Oakland County, valued at	\$30,796,678 00
Washtenaw " "	26,092,018 00
Lenawee " "	25,835,907 00
Jackson " "	21,579,920 00
Calhoun " "	20,241,498 00
Kalamazoo " "	20,079,584 00
Kent " "	19,490,936 00

We also find from the Census Statistics of Michigan for 1874 that in the items of Improved Lands, wheat and all other grains, wool grown, pork marketed, cheese and butter made, hay cut, value of garden vegetables and fruit, the counties of Calhoun, Hillsdale, Jackson, Kalamazoo, Lenawee, Oakland,

<sup>1</sup> Vide Appendix, p. 80.

and Washtenaw are in advance of Kent in the above mentioned articles in the following ratio:

Lenawee, per cent.....	6.03
Oakland, " ".....	5.06
Jackson, " ".....	4.37
Hillsdale, " ".....	4.04
Washtenaw, " ".....	4.49
Calhoun, " ".....	3.77
Kalamazoo, " ".....	2.98
Kent, " ".....	2.85

From the above tables compiled from official reports we are at a loss to perceive the justness of placing Kent county the third in value in the State, ranking as it does the seventh as regards value of farms and farm products, and fourth in amount of capital invested in manufactures. My impression is that the per centage of assessment in Kent county is about forty-five per cent. of the real value. By examination of table eight<sup>1</sup> of the statement before the Board of Equalization it will be seen that the county of Kent was equalized in 1851, at \$833,014.78, and in 1871, \$31,000,000, showing the greatest proportionate increase of any county in the State. This may be so. We think not, but leave it to the State Board to decide. But it may be said that Kent county is largely in advance of the above mentioned counties in manufacturing interests. We will add the amount of capital invested in manufacturing to the value of farms and farm products, etc., and ascertain the relative standing of the several counties. They will then stand as follows:

Oakland.....	\$31,685,328 00
Washtenaw.....	27,809,688 00
Lenawee.....	28,052,738 00
Jackson.....	23,771,895 00
Kent.....	22,675,741 00
Calhoun.....	21,867,048 00
Kalamazoo.....	21,592,129 00

#### MANISTEE COUNTY.

D. S. HARLEY:—I have only a poor speech to make, and I make it in behalf of poor people. Five years ago the State Board equalized the valuation of taxable property for the entire State, including the real and personal, at \$630,000,000 00. Ten years ago it was \$307,965,842.92.<sup>2</sup> Thus our State in 1871 had doubled in value in the five preceding years. I desire to take a short retrospective view, going back to that period. Then not only the State but the United States were building railroads at the rate of from six to seven thousand miles per annum. This called loudly upon our mining industries. Iron ore demanded better and faster facilities than we could bring to bear to get it out and worked up. It took vast quantities of iron for the rails and the machinery. The impetus that called forth this extreme demand was at its maximum. These railroads demanded towns, and the lumber interest was also taxed to its utmost capacity. Wheat was selling from \$2 00 to \$2 50 per bushel; wool from fifty to sixty cents per pound, and all the products of the farm brought

<sup>1</sup> Vide Appendix, p. 80.

<sup>2</sup> Vide Appendix, p. 81.

a good price and the cash. I have been in the State over twenty years and during that time I have not seen a period of greater prosperity than between the years 1865 and 1870. But this era of prosperity has turned the tide upon us. Now then, if we have added nothing to our property, no railroads, no towns, nothing, the property of our State instead of being worth more, is worth less than it was five years ago. But we have made some progress. We have added miles of railroad, and added to the aggregate of our property. But has the increase by means of improvements any more than made up for the shrinkage? Now whether the figures of five years ago are to remain the same, or whether in your judgment it becomes necessary to alter them, the question arises, how shall this burden be distributed? Now with the facts as set forth to you in these tables, I apprehend that you have a very difficult task to perform. The valuation per acre ranges in the different counties from \$1 25 to \$21 14. Between these two there is a long list. Five years ago the State Board fixed the taxable property of our county at \$2,460,000 00,<sup>1</sup> and by the census of 1874 our population was 8,471. The same year the village of Kalamazoo had a population of 11,748, three thousand more than the entire county of Manistee. I know that the property in Kalamazoo village is sufficient to buy all Manistee county, and hold it without a mortgage. Now then, if this village does not pay more State tax than Manistee county injustice is done. I believe the valuation fixed upon us five years ago was a mistake. The year 1856 was the first time that Manistee came before the State Board, and the valuation was then fixed at \$197,163 00; five years later it was \$335,662 62; in 1866 it was \$813,258 32; in 1871, \$2,460,000 00.<sup>1</sup> I think there was a mistake, and I think I know how the mistake originated. Five years ago Manistee was in the midst of a speculative era. The farming lands that were settled upon were homesteaded, and the farming lands that were not, were being transferred from hand to hand. During this same period the Board of Supervisors doubled our assessment, while the State Board trebled it. We cannot go on in this way doubling up every five years. Now Manistee is a lumbering county. It claims nothing else. We have no beach and maple lands to make us first-class farming lands. The wealth of our county has been in its pine lands, its streams, and its facilities for getting lumber to market. Now lumbering has been carried on there ever since 1849, and the country has been gone over pretty thoroughly, and as we are exhausting the pine we have no industry to take its place. We import our hay, our breadstuffs, our pork and beef, from across the lake. When we assess our lands at \$1 00 or \$2 00 an acre we assess them at their full value. We have no market for lands; nobody wants to buy them. We have plenty of lands that the State and Government are ready to give away. Our supervisors have assessed some of our lands at their full cash value, and some of the stubble lands at more than double. I believe our saw-mills are assessed at every dollar they are worth. There is no property on which there is so much shrinkage as in saw-mills. Machinery can be bought from fifty to sixty per cent cheaper than five or ten years ago, which is one cause of their decline in value. We think we can justly ask you to reduce the assessment of five years ago.

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<sup>1</sup> Vide Appendix, p. 80.



## MARQUETTE COUNTY.

J. F. STEVENS:—Our property is assessed at an average of \$2 00<sup>1</sup> per acre, which is more than it can be sold for. I have here two statements, representing about \$40,000 00 or \$50,000 00. These statements are sworn to, and the lands therein embraced are offered at twenty-five cents, fifty cents, and \$1 00 per acre. They have been on the assessment roll at \$1 50 and \$2 00 per acre. In my estimation these lands are not worth as much as they are offered for, those put down at twenty-five cents are not worth anything. Many of our iron mines have been shut up during the last year or so. Mining interests are much depressed, and a mine that would have sold for \$20,000 five years ago will not bring \$5,000 now. Our lumber interest is a thing of the past. In the town I represent, Forsyth, the lands are reverting to the State. Our whole resource is iron, and we are terribly pushed to the wall by the hard times.

## MASON COUNTY.

C. E. RESSEGUIE:—There has been so much said about the northern counties, that it leaves very little for me to say. What is for the interest of one, is for the interest of all. We have in our county about 283,000 acres, of which 40,000 acres are pine lands. In the assessment rolls as returned, the figures show about three-fourths of its true cash value, and the assessment rolls for the last five years will show about ninety per cent of its true cash value. We do not complain of the valuation of 1871.

## MECOSTA COUNTY.

W. O. SMITH:—I will claim your attention but a moment. About two-thirds of the lands in Mecosta county are pine and hemlock. We think that the Board five years ago labored under a mistake. Our assessments are nearly up to the cash value, and many came before the Board and offered to take for their property what it was assessed at, and they would have been glad to get it. The money representing the assessment would buy the land it covers.

## MENOMINEE COUNTY.

J. H. WALTON:—As Menominee county had no representative in 1871 before the Board of State Equalization, it has no right to complain. Our county embraces 471,849 acres of pine, hemlock, swamp lands and pine plains which we have assessed at a little over \$2 00 per acre. We have 105,746 acres of land from which the pine has been taken, and which is assessed at fifty cents per acre, which is its full value. We have also many acres of burnt lands which we assess at fifty cents per acre, which is largely in advance of its cash value. Our personal property is assessed at fifty per cent of its value, and our real estate at its full value.

## MIDLAND COUNTY.

S. W. HUBBELL:—Our first aim was to put our assessment at about two-thirds the full value, but I think we have assessed in many instances at full value. Roscommon and Gladwin, formerly attached to this county, have been detached and organized. About one-half our county was originally pine and oak. This is all the timber we place any value on. To-day we have less than

<sup>1</sup> Exclusive of Cities, §1 57; vide Appendix, p. 82.

9,000 acres, of improved lands, and less than 3,000 acres of it are clear from stumps. Parties have offered to sell for less than the value put upon the assessment roll. There has been a large amount of timber cut in the last five years, and a large amount of burnings. We don't brag much about our farming lands, for our experiments in that direction are not very flattering. I planted nine bushels of potatoes and gathered five, and the only thing I had to console me was that I got more potatoes than I planted, for they were smaller.

## MISSAUKEE COUNTY.

H. H. HASKIN:—The Board of Supervisors of Missaukee county requested me to represent them, if the State Board did not object. Missaukee and Kal-kaska lie side by side, and I am as well acquainted with the situation of the one as the other. Missaukee county is valued at \$4 28 per acre.<sup>1</sup> This, I believe to be the true cash value of that county. If Missaukee county with some of the northern counties remain at their old figures, the counties in the southern part of the State that are assessed at one-third to one-tenth their cash value, should be raised accordingly. If they remain as they are fixed, then in justice to the people of the north, our equalization should be reduced at least sixty per cent from the valuation as equalized.

## MONROE COUNTY.

M. J. HOWE:—Monroe county is chiefly agricultural. Much of the land is low and wet, and needs a great deal of ditching to make it good for farming. Some four or five years ago our county was burned over. We have some 40,000 or 50,000 acres of marsh lands. The city of Monroe is not in a flourishing condition. It is too close to Toledo and Detroit. We have no manufactures to speak of. Our basis of assessment is fifty per cent of the true cash value, and the reason why our county has not been assessed at higher rates is, that we do not wish to be higher than our neighboring counties.

## MONTCALM COUNTY.

W. DIVINE:—We have 175,000 acres of stump land in the county. Our county is composed of twenty towns. We have seven and a half townships of stump lands, and a large part of these can be bought for \$1 25 per acre. We have also one township of 23,000 acres of worthless pine. We have also about 25,000 acres of land which is not assessed. We have also about one and one-half townships of lakes, rivers, worthless marshes and swamps. We have some very valuable lands. We have 91,000 or 92,000 acres of valuable pine. Some are held at \$10 00 to \$15 00 per acre, and some at \$40 00 to \$50 00. Pine is rather a drug in the market at the present time. We have four townships of good pine land, leaving about five townships of good farming land. We are not starving, as they are in some of the older counties. We assess our property at about sixty-five per cent of its real value. The equalization of five years ago brought the county up to about what it was worth. Whatever you assess we are willing to pay. We don't deal in small villages like Kalamazoo, but we have the city of Greenville with its 3,000 inhabitants, and we are proud of it, too.

## MUSKEGON COUNTY.

In lieu of a representative, Muskegon county presented the following communication in writing:

*To the State Board of Equalization:*

GENTLEMEN:—When you take our county under consideration for the purpose of equalizing, we would respectfully ask that you take the following facts into account: Our county is not an agricultural county, and our prosperity in the past has been due to the large amount of pine in our county and other points accessible to Muskegon river. The pine in this county is now quite exhausted, leaving a large area of what we term “stump land,” which in most instances are not worth the tax which is paid on them annually. Land on which pine grew exclusively in this county is worth nothing for agricultural purposes.

Below are the exceptions to the light sandy soils or stump lands. These exceptions are what we think are good farming lands:

	Sections.
Casinovia Township.....	32
Ravenna “.....	27
Moorland “.....	5
Muskegon “ Sec. 36, T. 10 N., R. 17 W.....	1
Laketon “.....	1
Fruitland “.....	4
Holton “.....	12
Montague “.....	4
White River “.....	2
Dalton “.....	2
Fruitport “.....	4
Cedar Creek “.....	3
Egelston “.....	3
Total.....	100

Or about three townships of good land. Our light sandy lands near the lakes were thought valuable for fruit growing, but the winters of 1874 and 1875 nearly destroyed that value by killing all our peach and nearly every other variety of fruit tree. Please take into account our small area in comparison with other counties of the State. We think you will find it less than three-fourths of the average size. Next in order that we wish you to consider is our lumbering interests, in which was based nearly all the wealth of this county, with the exceptions mentioned in the first part of this statement,—(i. e. the three townships of farming lands.) With the city of Muskegon, with one-half the assessed valuation of the county, adding White Hall and Montague, it is safe to say that three-fourths of our assessed valuation is lumbering interests, or connected direct therewith. It is a well established fact among commercial men that the iron and lumber trade has suffered more during the country's depression than any other interests. Our saw mill men declare, and we believe it to be a fact, that their mills are worth fifty per cent. less than they were three years ago. Another fact, as they are burned down they are never rebuilt, and such will be the case on this lake (Muskegon) until the number is reduced one-half. The prospects are for next year that the supply of logs will not be one-half of what they are this year, which will reduce our personal property to a very considerable extent; logs comprising a great bulk of our personal. In mentioning depreciations in this county, we have tried to avoid those that are general over the State. We feel that our apportionment five years ago was

much too large,—\$5,250,000 00. If our increase in wealth had been uniform from the time of the apportionment to the present,—the panic had not intervened, and consequently the great loss to our lumber trade,—the apportionment would have been right and just, but as it is we think we have suffered to the extent of the difference of the shrinkage on the lumber business and other branches of industry, and to the extent of the loss of our fruit trees and fruit prospects. We think the amount borne upon our present assessment rolls (\$3,372,479 20) too high, knowing what we do of other counties and other interests, and the equalization of 1871. We think our apportionment should not be placed at over \$3,000,000 00

Hoping you will consider the few facts mentioned in this statement, and knowing that you will act justly from the information furnished, we remain,

Very respectfully,

THOS. SMALLEY,  
E. W. MERRILL,

*Committee appointed by the Board of Supervisors for Muskegon County to make a statement of facts to be presented before the State Board of Equalization, in lieu of personal representation.*

*Dated Muskegon, Mich., July, 1876.*

#### LAPEER COUNTY

Also transmitted written statement, as given below, instead of sending delegate:  
*To Honorable Chairman and Gentlemen of the State Board of Equalization:*

The undersigned having been appointed by the chairman of the Board of Supervisors of the county of Lapeer, at the June session, as a committee to represent the county of Lapeer before your honorable body, desire to present the following facts for your consideration whenever you shall fix the equalized taxable valuation, believing, as we do, that you will be materially aided thereby in arriving at a just estimate of the taxable property of the county of Lapeer. We would respectfully represent that the county of Lapeer is one of the smaller sized counties of the State, and that it contains only eighteen and one-half surveyed townships; that the greater portion is comparatively new and but recently opened up for lumbering and agricultural purposes; that this county contains but three villages of any considerable size, to wit: Almont, Lapeer, and Imlay; and that it contains no minerals of any kind; that it has no natural productions save those of its forests. We would further represent, that there is not a single township in this county that does not contain a large amount of wet, unreclaimed swamp land, ranging from one or two sections up to nearly one-third or one-half of its area; that the northern portion of this county was originally a timber and lumber region, owned principally by non-resident land speculators, whose chief interest consisted not in developing and improving the country, but in getting as many dollars as they could for the lumber, shingles, and logs that they might cut and carry away. We believe hundreds of millions of feet of lumber annually have been taken off. We would also call your attention to the fact that the county of Lapeer suffered to a very great extent by the fires that raged in the woods in the fall of 1872, which destroyed large quantities of valuable timber, dwelling houses, barns, mills, fences, etc., which in many instances have never been rebuilt or replaced by others. And we would further state, that while the census report of 1874 would seem to show an increase of population, live stock, etc., that a large per centage of the same is only here for lumbering purposes, and not permanent. For these reasons many townships in the northern portion of the county are of less value than

they were at the time of the equalization in 1871, and this has been considered to be true of them by the Board of Supervisors in fixing their equalized valuation. We would further say that we believe the shrinkage in value of property aside from the foregoing considerations has been as great in this county as in other parts of the State.

E. P. BARROWS,  
H. LEE,  
J. B. SUTTON,  
*Committee.*

#### NEWAYGO COUNTY.

WM. RICE:—In 1871, I believe, our county was equalized by our Board of Supervisors at \$1,555,000 00, and in 1876 at \$1,796,000 00,<sup>1</sup> an increase of \$241,000 00. Newaygo county is not worth as much as it was five years ago. We were satisfied with the equalization that was made five years ago, but our county is decreasing in value to a great extent. The farming lands lie in three towns. We had five years ago about twenty-four saw mills and shingle mills, but to-day, not three mills are running. Newaygo had nothing in the shape of wealth but her pine, and this has been taken off, and nothing takes its place.

#### OAKLAND COUNTY.

WM. E. LITTELL:—I have the honor to represent one of the oldest and pleasiest counties in the State. In former years we made our assessments at one-third cash value. This spring we found that our real estate continued at the same old figures on the roll, with the exception of the city of Pontiac, in which there was a large depreciation of property. We found on comparing notes that our assessment as taken in 1876, represented about forty-five per cent, and our personal property remained about the same, viz.: one-third. Being an old county our improvements are made, and our buildings are depreciating. The newer counties have more stately and elegant farm houses than we have. Our county is filled with innumerable lakes. The township which I represent contains twenty-nine. There are about three hundred in the whole county, which are a great detriment. Oakland was raised to nearly its full capacity by the State Board of 1871. My colleague, Mr. Patterson will now say a few words to you.

THOS. L. PATTERSON:—My basis of equalization is this: Taking the aggregate of the State Board for 1871, \$630,000,000 00, and the number of acres of farming land in Oakland county at its assessed valuation, including the personal at the amount we were equalized, our land would average outside the city of Pontiac, \$45 00 per acre for the whole county. Now, I don't believe, I know, that Oakland county is not worth, every acre of it, \$40 00 per acre. We have land worth \$40 00, \$50 00, \$60 00, and some perhaps \$75 00, per acre, but these are exceptions. Take our best townships, Bloomfield, Avon, Farmington, and Troy, there are some farms worth \$40 00 to \$60 00 per acre but they will not average \$40 00. The average through many of the townships is not \$25 00 per acre. I state this that you may be better able to judge of the true value. When the cry of poverty goes up from such counties as Kalamazoo, what are we to do? You know that the plea is needless, and so do I.

#### OCEANA COUNTY.

HENRY HOFFMAN:—I have the honor to represent Oceana county. Our county has depreciated through the removal of the pine from about 60,000

<sup>1</sup> Vide Appendix, p. 79.

acres in the last four or five years. The people of Oceana county believe that the equalization by the State Board five years ago, was unjust toward them. Comparing our county with Newaygo, our equalization was much more than it should have been.

## OSCEOLA COUNTY.

JOSEPH W. ASH:—Osceola was organized just previous to the meeting of the State Board in 1871. The total number of acres assessed in 1871, was 156,370;<sup>1</sup> and the total valuation as equalized by Board of Supervisors was \$839,198 00.<sup>2</sup> The number of acres assessed in 1876, was 340,965 76;<sup>1</sup> the valuation as equalized by Board of Supervisors in 1876, was \$2,048,614 00.<sup>2</sup> Now it will be necessary to give a little explanation of this rapid increase. We have actually increased, and we expect to increase. In 1871 a large portion of the land was not taxable. Much was held in reserve for the Grand Rapids and Indiana railroad, and the Flint and Pere Marquette railroad. These lands have come into the market since 1871. Then it was largely taken up with homesteads, and now they have become assessable and taxable. This explains the increase in acreage and the increase in valuation. We have two railroads running through our county, one north and south, the other east and west, and those have been an inducement to settlers. Our basis of assessment has been established at something near fifty per cent, but it exceeded this, so it was nearer four-fifths as put upon the roll. Another fact I would like to call your attention to, is that to a certain extent our lands are pine and the soil is mostly too light for farming. Our agricultural department increases, but barely sufficient to compensate for the decrease taking place where the pine is cut. We have upwards of 40,000 acres of stump land, and have about seven townships of splendid farming land, but it is heavily timbered and it takes time for development. My impression is that we should be raised a little, provided all the counties are brought up in the same proportion. I think \$2,400,000 00 would be about right. There is one thing I am very sorry to see generally prevails, and that is the practice or custom of assessing property at less than its value. It would not make any difference in paying our taxes if the assessment was at the cash value, and it would be fulfilling the spirit of the law. We value our stump lands at about fifty cents per acre, and our farming lands rate at \$4 82. By permission, I will say a word or two for

## LAKE COUNTY.

As this county is adjoining to Osceola county, and I am equally familiar with both, the people of Lake county asked me to represent them. This is also a new county, and that you may fully understand it, I will give you the number of acres each of farming lands, pine lands, and plains, viz.: 63,000 acres farming lands, 60,000 acres of pine, and 200,000 acres of plains. These plains are being cultivated to a limited extent. As a general thing the farmers there are very poor, and are making very slow progress. These plains embrace a large portion of the county, and of course you will take this into consideration.

## SHIAWASSEE COUNTY.

WM. M. KILPATRICK:—I wish to make the statement in reference to Shiawassee county now, since the gentleman from Otsego has given me his time, if there is no objection. We were not represented before the Board in 1871, and

<sup>1</sup> Vide Appendix, p. 75.

<sup>2</sup> Vide Appendix, p. 79.

consider that we were placed at higher figures than we should have been,—higher in proportion than any other county in the State. By reference to the tabular statement before you, table number eight, you will find that in 1866 the State Board equalized the county of Shiawassee at \$3,787,351 66. In 1871 it was raised to \$9,240,000 00,<sup>1</sup> almost treble. There were but few counties in the State that were increased so rapidly. Bay is one of those counties, and it has grown up very suddenly, actually increased in wealth and value in that time; and the same is true of Cheboygan and Chippewa. Taking that class of counties out, and comparing Shiawassee with similar ones like Clinton, we find that Shiawassee was increased in 1871 more than any other county in the State. Now then, there is nothing in Shiawassee county to warrant this rapid increase, for it is wholly an agricultural county. We are not worth the sum of \$9,240,000 00. That would place the entire county at about \$27 00 per acre. The townships north from Owosso are heavy timbered land, and hard to subdue. The soil is excellent, but it is one of those counties that develop slowly. We have also a great many acres of swamp land. We cannot improve our waste acres as they do the lakes in Oakland, for they are being filled by the Commissioners with fish. Another thing, our townships on the meridian are all fractional. Clinton county was made to average about \$26 00 per acre in 1871, and Shiawassee \$27 00, making this county still higher than Clinton county, and I think that is too high. More than this, I wish to call your attention to the fact that we are in debt to the State some \$30,000 00, which is a mortgage upon all our property, and I do not think this is the case with another county in the State. You want to know at what proportion our supervisors assess our property? Well, they swear they assess it at its actual cash value. I think though, it is assessed at about one-third to one-half its cash value. Our assessed valuation this year is \$2,632,764 00;<sup>2</sup> now if this is one-third, \$7,898,292 00 would represent our full value. All we ask, is to pay our just proportion of the State tax, and no more.

#### OTTAWA COUNTY.

WM. M. FERRY:—Our property as well as that in other portions of the State has depreciated much in the last five years. One reason of our rapid increase in valuation, a few years ago, was the discovery of what was denominated the fruit belt, or peach belt which lay along Lake Michigan. Barren sand plains were sold for prices ranging in the hundreds per acre, and men were crazy over the wonderful discovery. We have got bravely over that, and to our sorrow. There is no peach as big as your fist sticking out of anybody's forehead now, as there was then. Another reason of the rise in value was the lumber, which has been referred to. In our county the pine has been cut off and used years ago. All the use we make of our mills is in sawing lumber from other counties. Ottawa county is divided into one-half pine lands and the other half excellent farming lands. The pine lands are now absolutely worthless. The best mill in the county, costing \$84,000 00, is now offered for \$7,000 00, and without a purchaser, and that is a fair illustration of how mill property is assessed. Since 1871, fires have swept over our portion of the State. The city of Holland has been wiped out, several mills destroyed, and timbered land burned over. Our property will not foot up what it would in 1871, and therefore I ask you to make a reduction in our valuation.

<sup>1</sup> Vide Appendix, p. 81.

<sup>2</sup> Vide Appendix, p. 77.

## ROSCOMMON COUNTY.

D. BENNETT:—We have felt the necessity for placing our property much nearer the true cash value than is customary in older and more improved counties. The average valuation as shown by the tables is \$2 76. Most of the residents are homesteaders, whose lands are not assessable. We have many acres of barren pine plains which ought not to be assessed at \$1 00 per acre. It has been impossible to make the proper discrimination in the value of the different descriptions, thus placing the same value on the poor as on the best lands. During the past year, there was between fifteen and twenty millions of feet of pine cut in the county, and the most of it was taken away before being manufactured, consequently there was a rapid decrease in value, and this will probably be the case for years to come. We expect and are willing to pay our full share of the taxes, but we wish you to understand how we are situated.

## SAGINAW COUNTY.

F. EATON:—Before making any general statement, I would like to call the attention of the Board to the manner in which the property has been equalized for the last ten years. In 1866 it was raised from the valuation of 1861 of \$2,493,660 00, to \$8,459,291 66. In 1871 it was raised from those figures to \$16,870,000 00.<sup>1</sup> Thus, from 1861 to 1866 it was increased by 230 per cent, and from 1866 to 1871 it was increased 100 per cent and more. The people of Saginaw county believe the last equalization was very much higher than it should have been. After the rolls were equalized in 1866 and the return was made, the Board of Supervisors in the following year, after equalizing the roll of the county, added 100 per cent to the assessed valuation of each township and city, and directed the supervisors in making the assessment of the subsequent year to double up each assessment. That, you see, was entirely arbitrary; but this was done that the assessed valuation might represent as nearly as possible the valuation as equalized by the State Board in 1866. Since that time the Board of Supervisors has labored to keep that assessment up to the standard then fixed. And then, for some reason, the State Board in 1871 again doubled the assessment. This the people of Saginaw county, and I among the rest, am free to say was unwarranted by the facts. The county of Saginaw has not the wealth that it is sometimes supposed to have. Saginaw cannot be called an agricultural county, though it has some as fine farming lands as there are in the State. About one-fourth of the county is not, and never will be, valuable for farming purposes, from the fact that it is low and swampy. The county has already expended \$150,000 in efforts to reclaim these lands. Saginaw county being situated at the head of Saginaw Bay, is traversed by four or five of the largest rivers in the State,—the Saginaw, the Titabawassee, the Shiawassee, the Flint, and the Cass,—making it worse cut up with rivers than any county in the State. With the exception of the Titabawassee river, which runs through the higher portion of the county, the lands bordering on these rivers are low and marshy. Three-sevenths of the valuation as equalized by the Board of Supervisors is assessed upon the townships, and four-sevenths upon the cities. Now this is a matter to be taken into consideration. The depreciation in all kinds of business which has affected the valuation of property in this State during the past year has affected the agricultural districts, but by no means to the same extent as the cities and manufacturing

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<sup>1</sup> Vide Appendix, p. 81.



towns. The population of Saginaw county is in the neighborhood of 50,000. About 30,000 of this population is embraced in the cities. It was the manufacture of salt and of lumber which gave our cities an existence, and without these industries they could not exist to-day. It was not the agricultural interests which developed them. The equalization of Saginaw county in 1861, as compared with the balance of the State, represented one-seventieth of the State as equalized. In 1866 it represented one-thirty-sixth part of the State, and in 1871 it was one-fortieth part. I am free to say that I don't believe Saginaw county represents one-fortieth part of the State of Michigan. I believe it to represent less than one-two-hundredth part. Most of our lumber is cut by lumbermen and floated down the rivers to the mills where the best contracts can be made, so that the amount of lumber actually manufactured there is less than would be supposed. I don't like to make comparisons with other portions of the State, but I apprehend that is the only way these matters can be arrived at. I desire to call your attention to the older portions of the State, for I, in common with many others who have preceded me, am firmly convinced that a larger proportionate share of the State tax is placed upon the newer counties than upon the older ones. Now I have a little acquaintance with some of the older counties. In those townships which have been settled forty or fifty years, the farms are all cleared; they are raising large amounts of stock, wool, etc., and the farmers there are in an independent condition as compared with the farmers and pioneers in the northern counties. What we ask is, that the valuation of Saginaw county shall be placed relatively to the value of the State, something near what it was in 1866. I believe that it certainly should not be placed above one-fiftieth part of the value of the entire State. Saginaw county is not poor; it has no favors to ask. It simply asks what is right and what is just. My colleague, Mr. Haack, will add a few words.

B. HAACK:—I have the utmost confidence in the wisdom and integrity of the Board. There have been thousands of acres of State swamp land located since the last equalization which to-day could be bought for \$5 00 per acre.

#### SANILAC COUNTY.

A. GOODRICH:—We do not complain of the assessment of five years ago. You raised it a little, but since then our assessment has been reduced considerably, about \$300,000 00. But since 1871 we have been afflicted with large fires, which killed our pine. There is one thing about this county and Huron county to which I would like to call attention, and that is the swamp land roads which have been built. We have a great many swamps, but the roads were built on the highest land. The contractors took off the pine and oak, and then the lands reverted back to the State for taxes. Some of the farms in Sanilac county are not assessed for more than half what they are worth, and some are assessed at just what they are worth. I have assessed there a great deal, and I know we have never had any understanding, except that we should assess so as to certify according to law. There is probably more pine in Sanilac county than any other in the State. But it is not used in the county. The greatest portion of our timber goes to Port Huron and Detroit. Our farms cannot compare with farms on the openings. There are some very good small farms, but most of the settlers worked on their farms when they could get nothing else to do. When the fire came, they had to go to work at the land.

At 5 o'clock the Board adjourned until 7:30 P. M.

*Evening Session, 7:30 P. M.*

Board met pursuant to adjournment. Members all present. The evening session was entirely occupied in listening to statements of delegates from counties.

## OTSEGO COUNTY.

CHARLES L. FULLER:—Otsego county has only fifteen surveyed townships. One-third to one-half of the land is suited to farming purposes; about one-third of it pine, and the balance of the area is worthless, consisting of lakes, swamps, and pine plains. Three years ago we had no permanent settlers. Improvements now are very limited. Many settlers on railroad lands paid a quarter down, and, unable to support themselves on the farms, resort to the lumber camps in order to maintain themselves and their families. The idea advanced by some of the southern delegates, that if an addition is made it should be on the northern counties, is inconsistent, as the southern part of the State is rich, while we are poor. Our pine is somewhat valuable; we have three small saw mills in the county. Stump lands, which are worthless, are assessed at fifty cents per acre. The swamps and pine plains are probably worth one-tenth as much as the fruit belt, and are assessed at a little less than one-half. For five years to come, development must be slow.

## ST. CLAIR COUNTY.

P. S. CARLETON:—St. Clair is one of the oldest counties as to settlement and lumber, but not so old in agricultural interests. It was originally heavily timbered; the north half pine, and the south half densely covered with oak, ash, and pine, all of which has been taken off. Our population, originally largely in the border towns, is to-day less than it was four years ago. We have large swamps which are not susceptible of drainage. Large sums of money have been spent in the attempt. The United States survey showed only six inches fall in eight miles in one of our rivers. The aim of our assessors was to put the property in at two-fifths its cash value, but they exceeded this considerably. The mills that were in the county five years ago have been removed. The Chicago and Lake Huron railroad runs through the county from east to west, through some of the best farms, and some of the most worthless swamps in the county. The southern part will become a good agricultural district in time, but at present it is undeveloped. It is but the truth to say that we have retrograded in the last five years.

## ST. JOSEPH COUNTY.

ISAAC D. TOLL:—The records show that this county has been foremost during the last five years in bearing her portion of the public burden. Comparing this county as to population, area, and valuation with the counties of Branch, Calhoun, Cass, and others, you will find that we have always paid full more than our proportion of State taxes. Can assign no reason for this except that our supervisors, owing to their tender consciences, have assessed the county at about \$12,000,000 00, which the State Board doubled in 1871, making us pay one-twenty-sixth of the entire State tax. St. Joseph, Calhoun, and Kalamazoo are about alike in beauty and productiveness. But it is not all lovely, as swamps, marshes, and lakes diminish the productive area. The county is

denuded of timber, and, as a consequence, the production of wheat is not so great as in other counties of similar soil, where the farms are protected by forests. The average of the wheat crop of St. Joseph county is ten bushels per acre; while that of the State is thirteen bushels per acre. The towns on the border of Cass and Kalamazoo have been assessed twice as high as those on the other side of the county line.

ANDREW CLIMIE:—I think that the actual value can be very nearly approximated in counties similarly situated, from their population, and comparing St. Joseph with Branch, Berrien, Kalamazoo and Calhoun on this basis, St. Joseph is assessed much higher in proportion than they are.

#### TUSCOLA COUNTY.

ALSON GREENFIELD:—I have lived in Michigan over twenty years, and I never knew until to-day, as I listened to the delegates from the various counties, that I lived in so poor a State. I am well satisfied with Tuscola county, and have no complaints to make of poverty. The valuable timber, which once abounded in this county has disappeared. The land bordering on the Cass river, from one-half to six miles in width, is first class, but the same cannot be said of the balance of the county. Vassar contains one and one-half sections of good land, and the balance of the town is poor. Nineteen-twentieths of the town has been assessed at more than its cash value, and that, to a less extent, is true of all the towns on the Cass River. Fifty cents per acre is all that the poor lands are worth. Juniata is one-half poor lands; one-fourth of Indian Fields is poor, and Wells is almost all poor. A strip two towns wide across the county, though low, will eventually become good agricultural lands.

#### VAN BUREN COUNTY.

W. B. STREETER:—Ours is a good county. It is entirely agricultural in its nature, there being no manufactures. One tier of towns on the western side was covered with hemlock and pine forest, nothing of which is now left but the stumps. The central, southern and eastern portions of the county consist of good farming lands, which are well improved. Our means of transportation are good, and our markets are easily accessible. We are assessed at eighty per cent. of the true cash value of our property.

#### WASHTENAW COUNTY.

GEO. S. WHEELER:—When I came to Lansing I was under the impression that I lived in a great and prosperous State; but since listening all day to the delegates from the different counties, I look at the new capitol with despairing eyes, and wonder how it can ever be paid for! I have been feeling very sorry for the contractors, but an examination of the statistics of the State re-assures me. I am afraid that some of the delegates will become conscience stricken when they reflect on what they have said. Washtenaw may properly be called an agricultural county. Our farms average 115 acres each. The land in the county is good, no better nor no worse than that of the adjoining counties. We have also excellent railroad facilities. Our assessments are made at forty per cent of the real cash value, and equalized by the Board of Supervisors at thirty-three and one-third per cent.

#### WAYNE COUNTY.

H. F. RIOPELLE:—Wayne county comes here with good round figures, which, however, are not so much the result of increase in value during the past five

years, as it is of the softening of the consciences of the assessing officers, who are coming to believe that the law should be obeyed, and property assessed at its true value. A large amount of floating personal property in Detroit in the shape of large stocks in stores at the time of the assessment, is included, which are gone by the time the tax roll is placed in the collectors' hands. Wayne is not an agricultural county. There are large marshes on the borders of the lakes and rivers, which are not susceptible of drainage. Assessments have been made at forty per cent of the cash value; real estate is now assessed at 100 per cent.

H. H. LE ROY:—What I have to say refers especially to Detroit, which I believe is assessed at its true cash value. I think Wayne county assesses itself higher proportionately than other counties assess. The Board of Supervisors this year equalized by raising the towns to the same percentage on their real value as the city property. I have been trying for a long time to reach an actual cash value basis of assessment, and for the past three years we have come as near it as possible.

## WEXFORD COUNTY.

G. W. WHEELER:—I am not here to tell of starvation, or to complain of the loss of valuable timber. The Supervisors comply with the law in assessing, and put our property on the rolls at its full cash value. Our county averages, according to the equalization of 1871, \$3 53 per acre, and I feel doubtful whether the whole county would sell to-day at a price which would average that amount per acre. While it has much valuable timber, it also has its swamps and other worthless lands. There are now in the county eighteen or twenty lumber camps, and fourteen sawmills in operation with a capacity of 109,000,000 feet of lumber per year, or 545,000,000 feet in five years. All this is to be shipped from the county, and the money it brings does not come back into the county, for the owners of the lumber reside elsewhere. The improvements in the county for the next five years cannot equal the loss by the removal of timber.

At 10 o'clock the board adjourned until 8:30 Wednesday morning.

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*Wednesday, August 23, 1876.*

The Board met pursuant to adjournment, at 8:30 A. M. Members all present. Minutes of yesterday's meeting read and approved.

There appearing to be nothing further under the first order of business the Board proceeded, under the second order of business, to examine the tabular statements that had been forwarded by the Boards of Supervisors to the Auditor General, and by him submitted to the State Board of Equalization. After some time spent in such examinations, delegates Edward Pryce, from Kent county, and A. J. Rising, from Ontonagon county, were announced, and requested permission to address the Board. It appearing that they were unavoidably prevented from arriving earlier, permission was granted, and they addressed the Board as follows:

## KENT COUNTY.

EDWARD PRYCE:—Since 1871, lumbering has been vigorously prosecuted in the northern part of the county, about 40,000 acres being denuded of pine within

that period. In the town of Solon seventy-five per cent. of the timber has been cut, and pine lands are not valuable after the removal of the timber. The eight northern towns were more or less pine. There is only one saw mill in operation now in the township of Solon, while three years ago there were eight. A large number of manufacturing establishments which were in operation five years ago are now idle. Lands in some localities now are selling for less than they have been assessed at during the past four years, and some even less than the assessment of 1876.

#### ONTONAGON COUNTY.

A. J. RISING :—I would not have appeared here, but for the fear that the State Board would not be fully aware of the depression of business in Ontonagon county. In 1871 we had 16,000 acres of mining lands paying specific taxes; now we have only about 7,000 acres. Mining lands have all been cleared of timber, and are used for grass. Have no other agricultural lands. Mining lands paying specific taxes are included in the statement of the valuation of 1876. A large proportion of the lands in the county are almost worthless. The county is selling swamp lands received on road contracts at sixty-five cents per acre. There is only one manufacturing establishment in the county, which is a lumbering enterprise, and even this cannot be successfully carried on for lack of boomage. The lands in Ontonagon county are recently entered, and are now assessed at more than cost. Personal estate is assessed probably for all it is worth. There are two villages and four stores in the county wholly dependent upon the miners. In Houghton county the mines are almost all in successful operation, one mine employing more men than the entire population of Ontonagon county. The timbered lands in Ontonagon are valueless because the mines are not worked, the whole value of the timber depending upon the consumption of the mines. No transfers or sales of property can be made at any price. The statement of taxable property as assessed and equalized by the Board of Supervisors and forwarded by the county clerk to the Auditor General, embraced property belonging to mining corporations paying a specific tax, and therefore exempt from assessment for State tax on the general tax roll, as follows:

In the township of Rockland, 3,288.00 acres, valuation, \$52,082 00; in the township of Greenland, 3,219.83 acres, valuation, \$25,425 00; in the township of Carp Lake, 640.00 acres, valuation, \$2,100 00.

After listening to these statements, the Board resumed and completed the examination of the tabular statements.

From the tabular statements above referred to, and from the statements made by the delegates from the several Boards of Supervisors, and from the best information otherwise accessible, the Board determined that the assessment as set forth in said tabular statements is relatively unequal, and under the third order of business, proceeded to equalize the same by adding to or deducting from the aggregate valuation of taxable real and personal estate as set forth in said tabular statements, such percentage as would produce relative, equal and uniform valuations between the several counties in the State. Preliminary to such equalization, it was

*Resolved*, That six hundred and thirty million dollars be assumed as the aggregate valuation of the taxable property of the State.

At 12 o'clock the Board adjourned until 1:30 P. M.

*Afternoon Session, 1:30 P. M.*

The Board met pursuant to adjournment: Members all present.

The third order of business was resumed, and the Board proceeded with the equalization, which was determined and fixed by additions to and deductions from the aggregate of real and personal estate as equalized by the Boards of Supervisors at their session in June, 1876, as follows:

## COUNTIES HAVING AMOUNTS ADDED.

COUNTIES.	AMOUNTS ADDED.	COUNTIES.	AMOUNTS ADDED.
Allegan .....	\$5,806,579 00	Macomb .....	\$7,777,000 00
Baraga .....	124,534 00	Manistee .....	541,607 81
Barry .....	5,309,612 00	Marquette .....	932,825 00
Bay .....	3,832,000 00	Mason .....	819,641 10
Berrien .....	9,557,618 00	Menominee .....	136,680 17
Branch .....	12,850,000 00	Midland .....	437,250 00
Calhoun .....	15,684,561 65	Monroe .....	4,630,107 00
Cass .....	10,340,000 00	Muskegon .....	616,061 80
Charlevoix .....	11,761 00	Newaygo .....	404,000 00
Clinton .....	4,773,000 00	Oakland .....	16,594,227 00
Eaton .....	4,133,519 00	Oceana .....	963,080 67
Genesee .....	10,467,564 00	Ogemaw .....	11,990 00
Hillsdale .....	13,627,422 00	Ontonagon .....	5,000 00
Huron .....	932,310 00	Ottawa .....	941,313 00
Ingham .....	8,000,000 00	Saginaw .....	7,817,201 58
Ionia .....	9,690,692 00	Shiawassee .....	5,050,500 00
Iosco .....	16,000 00	St. Clair .....	3,570,519 00
Isle Royal .....	100,000 00	St. Joseph .....	9,950,120 00
Jackson .....	14,888,110 00	Tuscola .....	1,843,272 00
Kalamazoo .....	14,895,740 00	Van Buren .....	3,000,000 00
Kent .....	11,592,839 00	Washtenaw .....	21,000,000 00
Lapeer .....	2,907,000 00		
Lenawee .....	15,593,717 00		
Livingston .....	5,579,159 00		
			\$267,756,133 78

## COUNTIES HAVING AMOUNTS DEDUCTED.

COUNTIES.	AMOUNTS DEDUCTED.	COUNTIES.	AMOUNTS DEDUCTED.
Alcona .....	\$694,545 03	Leelanaw .....	\$15,884 00
Alpena .....	215,000 00	Mackinac .....	33,642 00
Antrim .....	10,684 41	Manitou .....	2,959 20
Benzie .....	28,823 00	Mecosta .....	10,483 00
Cheboygan .....	18,600 00	Missaukee .....	237,220 35
Chippewa .....	10,840 00	Montcalm .....	72,454 00
Clare .....	41,564 43	Osceola .....	48,614 00
Delta .....	250,831 83	Otsego .....	1,759 00
Emmet .....	71,172 57	Presque Isle .....	175,998 65
Gladwin .....	49,379 00	Roscommon .....	32,259 00
Grand Traverse .....	117,714 00	Sanilac .....	71,891 00
Gratiot .....	197,350 00	Schoolcraft .....	32,649 10
Houghton .....	292,323 00	Wayne .....	19,776,685 00
Isabella .....	112,000 00	Wexford .....	236,692 43
Kalkaska .....	1,005,332 00		
Keweenaw .....	351,179 68		
Lake .....	416,701 80		
			\$24,633,236 48

The amounts of real and personal property in the several counties as equalized by the Boards of Supervisors in June, 1876, to which amounts were added, or from which amounts were deducted, as above, by the State Board of Equalization, are as follows:

## PROCEEDINGS OF THE

COUNTIES.	Real and Personal Estate, as Equal- ized by Boards of Supervisors.	COUNTIES.	Real and Personal Estate, as Equal- ized by Boards of Supervisors.
Alcona .....	\$2,644,545 03	Leelanaw .....	\$615,884 00
Allegan .....	7,193,421 00	Lenawee .....	11,406,283 00
Alpena .....	1,715,000 00	Livingston .....	8,420,841 00
Antrim .....	910,684 41	Mackinac .....	833,642 00
Baraga .....	675,466 00	Macomb .....	6,273,000 00
Barry .....	4,690,388 00	Manistee .....	1,458,392 19
Bay .....	3,168,000 00	Manitou .....	102,959 20
Benzie .....	578,823 00	Marquette .....	3,067,175 00
Berrien .....	6,467,382 00	Mason .....	1,180,358 90
Branch .....	4,650,000 00	Mecosta .....	2,510,483 00
Calhoun .....	8,315,438 35	Menominee .....	1,363,319 83
Cass .....	4,660,000 00	Midland .....	1,062,750 00
Charlevoix .....	438,239 00	Missaukee .....	1,262,220 35
Cheboygan .....	1,218,600 00	Monroe .....	4,869,893 00
Chippewa .....	810,840 00	Montcalm .....	4,572,454 00
Clare .....	1,041,564 43	Muskegon .....	3,383,938 20
Clinton .....	4,727,000 00	Newaygo .....	1,796,000 00
Delta .....	1,050,831 83	Oakland .....	9,655,773 00
Eaton .....	7,016,481 00	Oceana .....	1,536,919 33
Emmet .....	371,172 57	Ogemaw .....	788,010 00
Genesee .....	6,382,436 00	Ontonagon .....	695,000 00
Gladwin .....	849,379 00	Osceola .....	2,048,614 00
Grand Traverse .....	1,617,714 00	Otsego .....	651,759 00
Gratiot .....	2,697,350 00	Ottawa .....	6,558,687 00
Hillsdale .....	6,397,578 00	Presque Isle .....	925,998 65
Houghton .....	1,392,328 00	Roscommon .....	782,259 00
Huron .....	1,567,690 00	Saginaw .....	8,182,798 42
Ingham .....	5,000,000 00	Sanilac .....	3,121,891 00
Ionia .....	4,309,308 00	Schoolcraft .....	932,649 10
Iosco .....	984,000 00	Shiawassee .....	4,199,500 00
Isabella .....	1,712,000 00	St. Clair .....	4,679,481 00
Isle Royal (No Report) .....		St. Joseph .....	8,074,880 00
Jackson .....	11,361,890 00	Tuscola .....	2,156,728 00
Kalamazoo .....	8,104,260 00	Van Buren .....	8,000,000 00
Kalkaska .....	2,505,332 09	Washtenaw .....	9,000,000 00
Kent .....	19,407,161 00	Wayne .....	117,026,685 00
Keweenaw .....	1,151,179 68	Wexford .....	1,236,692 43
Lake .....	1,416,701 80		
Lapeer .....	3,343,000 00	Total .....	\$386,877,102 70

Aggregate of real and personal estate as equalized by Boards of Supervisors in June, 1876 .....	\$386,877,102 70
Aggregate addition by State Board of Equalization .....	267,756,133 78
	<hr/>
	\$654,633,236 48
Aggregate deduction by State Board of Equalization .....	24,633,236 48
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Aggregate as equalized by State Board of Equalization .....	\$630,000,000 00

A table was prepared showing the addition to and deduction from the valuation of each county as equalized by the Boards of Supervisors, whereupon Auditor General Ely offered the following:

*Resolved*, That the amounts standing in the last or right hand column of the annexed table, stand as the equalized valuation of the several counties in this State as equalized by the State Board of Equalization of 1876.

The resolution was adopted; all the members of the Board voting in favor thereof.

## STATE BOARD OF EQUALIZATION.

xxxiii

*Statement showing Population for 1874, No. of Acres of Land Assessed in 1876, Aggregate of Real and Personal Estate as Assessed in 1876, Aggregate of Real and Personal Estate as Equalized by Boards of Supervisors for 1876, Amount added or deducted by State Board of Equalization, Aggregate of Real and Personal Estate as Equalized for 1876.*

COUNTIES.	No. of Towns and Wards.	Population, 1874.	No. of Acres of Land Assessed in 1876.	Aggregate of Real and Personal Estate, as Assessed in 1876.	Aggregate of Real and Personal Estate, as Equalized by Boards of Supervisors, 1876.	Amount Added or Deducted by State Board of Equalization.	Aggregate of Real and Personal Estate as Equalized by State Board of Equalization for 1876.
Alcona.....	3	1,914	591,596.88	\$2,644,545.03	\$2,644,545.03	Debt, \$694,545.03	\$1,950,000.00
Alcona.....	24	32,381	514,524.00	8,559,802.00	7,193,421.00	Debt, 1,366,381.00	13,000,000.00
Alcona.....	24	4,807	468,638.25	1,946,000.00	1,715,000.00	Debt, 215,000.00	1,500,000.00
Alcona.....	13	3,240	914,663.73	908,833.41	910,684.41	Debt, 10,854.41	800,000.00
Alcona.....	20	92,051	833,707.44	675,466.00	675,466.00	Debt, 124,234.00	10,000,000.00
Alcona.....	20	92,051	817,681.97	4,630,823.00	4,890,388.00	Debt, 3,867,012.00	7,000,000.00
Alcona.....	20	92,051	475,592.53	3,186,768.00	3,186,768.00	Debt, 3,832,000.00	550,000.00
Alcona.....	20	92,051	177,141.72	578,823.00	578,823.00	Debt, 98,823.00	16,000,000.00
Alcona.....	24	85,026	357,331.05	6,270,135.00	6,467,382.00	Debt, 12,850,000.00	17,500,000.00
Alcona.....	24	85,026	317,286.00	4,635,755.00	4,635,755.00	Debt, 15,684,561.00	24,000,000.00
Alcona.....	24	85,026	498,410.00	7,900,840.00	8,315,438.35	Debt, 10,340,000.00	15,000,000.00
Alcona.....	15	90,535	310,613.00	4,532,836.00	4,660,000.00	Debt, 10,340,000.00	15,000,000.00
Alcona.....	8	9,365	170,004.33	1,317,275.00	1,317,275.00	Debt, 11,781.00	1,300,000.00
Alcona.....	8	9,365	315,736.98	1,317,275.00	1,317,275.00	Debt, 18,400.00	1,300,000.00
Alcona.....	7	1,170	337,923.01	1,317,275.00	1,317,275.00	Debt, 41,564.43	1,000,000.00
Alcona.....	16	23,961	392,730.21	4,404,359.00	4,727,000.00	Debt, 4,773,000.00	9,500,000.00
Alcona.....	cc.	cc.	cc.	cc.	cc.	cc.	cc.
Alcona.....	20	4,711	350,736.38	390,337.39	1,050,831.83	Debt, 350,811.83	300,000.00
Alcona.....	20	26,917	355,483.77	6,640,076.00	7,019,481.00	Debt, 4,183,519.00	11,150,000.00
Alcona.....	22	1,272	95,593.94	371,172.57	371,172.57	Debt, 17,172.57	300,000.00
Alcona.....	6	34,583	355,616.37	6,355,359.00	6,355,359.00	Debt, 10,477,564.00	16,800,000.00
Alcona.....	3	1	828,361.74	847,379.00	847,379.00	Debt, 45,379.00	800,000.00
Alcona.....	10	6,319	234,691.17	1,617,714.00	1,617,714.00	Debt, 117,714.00	1,500,000.00
Alcona.....	16	13,846	316,494.00	2,813,138.00	2,813,138.00	Debt, 197,350.00	2,500,000.00
Alcona.....	12	31,566	375,351.00	6,819,062.00	6,819,062.00	Debt, 13,627,422.00	21,025,000.00
Alcona.....	7	19,030	293,349.69	1,392,338.00	1,392,338.00	Debt, 252,328.00	1,100,000.00
Alcona.....	23	11,964	490,664.00	1,598,670.00	1,598,670.00	Debt, 932,310.00	2,500,000.00
Alcona.....	24	29,193	333,653.39	6,747,113.00	5,000,000.00	Debt, 8,000,000.00	13,000,000.00
Alcona.....	20	29,376	339,725.00	4,204,142.00	4,302,308.00	Debt, 9,680,692.00	14,000,000.00
Alcona.....	8	4,782	251,743.72	1,144,312.00	984,000.00	Debt, 16,000.00	1,000,000.00
Alcona.....	16	6,039	349,175.00	1,724,504.00	1,712,000.00	Debt, 112,000.00	1,000,000.00
Alcona.....	cc.	cc.	cc.	cc.	cc.	cc.	cc.
Alcona.....	27	37,988	433,055.00	9,490,490.00	11,961,800.00	Debt, 14,884,110.00	26,250,000.00
Alcona.....	16	82,284	350,903.00	8,758,545.00	8,104,960.00	Debt, 14,884,110.00	23,000,000.00
Alcona.....	12	1,239	565,882.57	2,635,051.00	2,635,051.00	Debt, 1,005,332.00	1,500,000.00
Alcona.....	32	62,671	630,722.28	19,407,162.00	19,407,161.00	Debt, 11,592,889.00	31,000,000.00
Alcona.....	7	6,415	191,647.63	967,897.45	1,151,179.68	Debt, 351,179.68	800,000.00
Alcona.....	13	1,913	323,353.91	1,416,701.80	1,416,701.80	Debt, 416,701.80	1,000,000.00





*Thursday, August 24, 1876.*

The Board met at 8:30 A. M., pursuant to adjournment. Present: Lieut. Governor Henry H. Holt, Auditor General Ralph Ely, and Secretary of State E. G. D. Holden.

Minutes of yesterday's meeting read and approved. There appearing to be no further business, at 9:30 A. M. the Board adjourned *sine die*.

H. R. PRATT,  
*Secretary.*

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We, Henry H. Holt, Chairman, and H. R. Pratt, Secretary of the State Board of Equalization, do hereby certify that the foregoing is a correct record of the proceedings of the State Board of Equalization at its meeting at the Capitol, in the city of Lansing, on the 21st, 22d, 23d and 24th days of August, 1876.

[Signed,]

*Lieut. Governor and Chairman of State Board of Equalization.*

[Signed,]

H. R. PRATT,  
*Secretary of State Board of Equalization.*



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# APPENDIX.

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# APPENDIX.

## ALCONA COUNTY.

*STATEMENT of the Valuation of Taxable Property in the Several Townships of the County of Alcona, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Alcona.....	141,085.34	\$792,602 00	\$792,602 00	\$17,550 00	\$810,152 00
Harrisville.....	341,394.67	1,475,467 00	1,475,467 00	21,075 00	1,496,542 00
Greenbush.....	78,826.47	337,101 03	337,101 03	750 00	337,851 03
Totals.....	561,296.38	\$2,605,170 03	\$2,605,170 03	\$39,375 00	\$2,644,545 03

STATE OF MICHIGAN, } ss.  
COUNTY OF ALCONA, }

We, L. R. Dorr, Chairman, and Llew. A. Colwell, Clerk of the Board of Supervisors of the County of Alcona, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Alcona aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, we have hereunto subscribed our names, and affixed the Seal of said County, this 12th day of June, A. D. 1876.

{ L. S. }

LLEW. A. COLWELL,

Clerk of Board of Supervisors of Alcona County.

L. R. DORR,

Chairman Board of Supervisors of Alcona County.

## ALLEGAN COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Allegan, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Allegan.....	20,580	\$1,128,122 00	\$867,065 00	\$246,535 00	\$1,113,600 00
Casco.....	23,835	213,535 00	208,145 00	21,865 00	230,000 00
Cheshire.....	20,066	270,100 00	207,810 00	34,110 00	241,920 00
Clyde.....	22,345	65,652 00	56,240 00	14,800 00	71,040 00
Dorr.....	22,889	230,985 00	223,550 00	36,290 00	259,840 00
Filmore.....	23,033	317,165 00	211,087 00	67,730 00	268,817 00
Ganges.....	20,091	194,080 00	185,394 00	34,606 00	220,000 00
Gun Plain.....	22,224	705,500 00	546,438 00	172,410 00	718,848 00
Hopkins.....	22,691	243,660 00	223,999 00	36,841 00	259,840 00
Heath.....	22,224	66,500 00	59,940 00	11,100 00	71,040 00
Laketown.....	13,715	104,195 00	74,195 00	14,125 00	88,320 00
Lee.....	20,769	147,560 00	62,450 00	14,350 00	76,800 00
Leighton.....	22,483	253,230 00	236,780 00	23,080 00	259,860 00
Manlius.....	21,575	112,185 00	72,275 00	16,045 00	88,320 00
Martin.....	21,580	413,130 00	319,608 00	69,000 00	388,608 00
Monterey.....	22,681	404,560 00	334,593 00	54,015 00	388,608 00
Otsego.....	22,274	510,080 00	510,080 00	98,560 00	608,640 00
Overisel.....	22,673	307,659 00	226,318 00	42,432 00	268,800 00
Pine Plains.....	23,046	69,095 00	59,860 00	13,100 00	72,960 00
Salem.....	22,468	255,285 00	198,230 00	39,860 00	238,090 00
Saugatuck.....	15,380	313,680 00	250,800 00	117,840 00	368,640 00
Trowbridge.....	22,099	318,630 00	286,020 00	33,700 00	318,720 00
Watson.....	21,618	326,540 00	269,470 00	49,250 00	318,720 00
Wayland.....	22,245	259,120 00	222,560 00	30,860 00	253,440 00
Totals.....	514,524	\$7,277,238 00	\$5,910,857 00	\$1,232,564 00	\$7,133,421 00

STATE OF MICHIGAN, } ss.  
COUNTY OF ALLEGAN, }

We, Leonard Bailey, Chairman, and H. B. Hudson, Clerk of the Board of Supervisors of the County of Allegan, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Allegan aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Village of Allegan, in the County of Allegan, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 18th day of July, A. D. 1876.

{ L. S. }

H. B. HUDSON,

Clerk of Board of Supervisors of Allegan County.

LEONARD BAILEY,

Chairman Board of Supervisors of Allegan County.

## STATE BOARD OF EQUALIZATION.

5

## ALPENA COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Alpena for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
City of Alpena.....	3,960.78	\$516,990 00	\$529,600 00	\$190,400 00	\$720,000 00
Alpena.....	49,630.40	73,466 00	57,445 00	17,555 00	75,000 00
Long Rapids.....	131,768.10	308,626 00	296,962 00	13,038 00	300,000 00
Wilson.....	141,262.68	296,618 00	270,965 00	9,035 00	280,000 00
Ossineke.....	137,014.29	549,512 00	329,240 00	10,730 00	340,000 00
Totals.....	463,636.25	\$1,745,212 00	\$1,474,212 00	\$240,788 00	\$1,715,000 00

STATE OF MICHIGAN, } ss.  
COUNTY OF ALPENA, }

We, N. M. Brackinreed, Chairman, and Chas. N. Cornell, Clerk of the Board of Supervisors of the County of Alpena, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Alpena aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the City of Alpena, in the County of Alpena, on the 27th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this tenth day of July, A. D. 1876.

{ L. S. }

N. M. BRACKINREED,

Chairman Board of Supervisors of Alpena County.

CHAS. N. CORNELL,

Clerk of Board of Supervisors of Alpena County.

## ANTRIM COUNTY.

*STATEMENT of the Valuation of Taxable Property in the Several Townships of the County of Antrim for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Mancelona.....	34,472.17	\$97,589 75	\$97,589 75	\$6,020 00	\$103,609 75
Elk Rapids.....	3,981.63	114,119 00	114,119 00	\$2,063 00	206,202 00
Forest Home.....	12,032.48	27,834 00	27,834 00	2,535 00	30,369 00
Custer.....	18,940.82	46,246 00	43,934 00	6,126 00	50,080 00
Kearney.....	15,241.82	37,423 00	37,423 00	2,689 00	40,092 00
Helena.....	9,620.64	31,653 00	31,653 00	3,646 00	35,299 00
Milton.....	18,517.04	55,860 00	58,653 00	3,730 00	62,373 00
Jordan.....	14,763.16	33,389 16	33,389 16	1,627 50	35,016 66
Echo.....	13,340.00	33,876 00	33,876 00	8,060 00	41,936 00
Chestonia.....	36,241.00	75,986 00	75,986 00	8,436 00	84,472 00
Banks.....	26,996.00	77,560 00	77,560 00	7,965 00	85,525 00
Torch Lake.....	3,783.97	26,400 00	27,720 00	10,240 00	37,960 00
Central Lake.....	36,835.00	81,740 00	81,740 00	16,040 00	97,780 00
Totals.....	244,665.73	\$739,675 91	\$741,476 91	\$169,207 50	\$910,684 41

STATE OF MICHIGAN, } ss.  
COUNTY OF ANTRIM, }

We, Geo. E. Steele, Chairman, and Cuthbert Parkinson, Clerk of the Board of Supervisors of the County of Antrim, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Antrim aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the village of Elk Rapids, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 24th day of ..... A. D. 1876.

{ L. S. }

GEO. E. STEELE,

Chairman Board of Supervisors of Antrim County.

CUTHBERT PARKINSON,

Clerk of Board of Supervisors of Antrim County.



## APPENDIX.

## BARAGA COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Baraga, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation
		As Assessed.	As Equalized.		
L'Anse.....	113,367.79	\$235,965 00	\$235,965 00	\$12,800 00	\$298,765 00
Spurr.....	87,131.46	163,323 00	163,323 00	6,500 00	169,823 00
Baraga.....	81,773.77	123,192 00	123,192 00	920 00	124,112 00
Arvon.....	51,434.42	73,951 00	73,951 00	8,815 00	82,766 00
Totals .....	333,707.44	\$646,431 00	\$646,431 00	\$29,035 00	\$675,466 00

STATE OF MICHIGAN, { ss.  
COUNTY OF BARAGA, }

We, Edwin L. Mason, Chairman, and Oscar I. Foote, Clerk of the Board of Supervisors of the County of Baraga, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of the taxable property in the several townships of the County of Baraga aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Clerk's office, in the village of L'Anse, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 26th day of June, A. D. 1876.

L. S.

EDWIN L. MASON.

Chairman Board of Supervisors of Baraga County.

OSCAR I. FOOTE,  
Clerk of Board of Supervisors of Baraga County.

## STATE BOARD OF EQUALIZATION.

7

## BARRY COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships and the City of Hastings of the County of Barry for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Assyria.....	22,500.50	\$236,620 00	\$234,254 00	\$20,815 00	\$255,069 00
Baltimore.....	21,493.50	172,520 00	174,245 00	19,410 00	193,655 00
Barry.....	22,062.00	274,590 00	282,827 00	47,790 00	\$30,617 00
Carlton.....	19,615.00	185,810 00	200,674 00	31,365 00	232,039 00
Castleton.....	21,913.00	271,330 00	279,469 00	46,180 00	\$25,649 00
Hastings.....	19,023.97	194,315 00	194,315 00	25,055 00	219,370 00
Hastings City—					
1st and 4th Wards .....	2,324.00	141,913 00	144,751 00	27,055 00	171,806 00
3d and 3d Wards .....	782.00	214,640 00	214,640 00	78,980 00	293,620 00
Hope.....	20,986.00	167,885 00	171,242 00	11,591 00	182,833 00
Irving.....	22,786.00	253,028 00	253,028 00	27,025 00	280,053 00
Johnstown.....	22,191.00	264,840 00	270,130 00	33,950 00	304,080 00
Maple Grove.....	22,774.00	202,348 00	212,465 00	24,250 00	236,715 00
Orangeville.....	21,595.00	155,960 00	157,519 00	30,330 00	187,849 00
Prairieville.....	20,239.00	319,430 00	\$09,848 00	59,200 00	369,048 00
Rutland.....	22,505.00	252,560 00	247,509 00	24,335 00	271,844 00
Thornapple.....	22,537.00	331,540 00	334,865 00	48,560 00	883,415 00
Woodland.....	22,375.00	236,165 00	250,334 00	32,615 00	292,949 00
Yankee Springs.....	20,090.00	147,745 00	150,609 00	19,078 00	169,777 00
Totals .....	347,681.97	\$4,023,239 00	\$4,032,804 00	\$607,584 00	\$4,600,338 00

STATE OF MICHIGAN, } ss.  
COUNTY OF BARRY,

We, David G. Robinson, Chairman, and Wm. H. Powers, Clerk of the Board of Supervisors of the County of Barry, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships and the city of Hastings, of the County of Barry, aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said county, at their session held at the County Clerk's Office in the City of Hastings, in said county, on the 14th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 20th day of June, A. D. 1876.

{ L. S. }

WM. H. POWERS,

Clerk of Board of Supervisors of Barry County.

D. G. ROBINSON,  
Chairman Board of Supervisors of Barry County.

## APPENDIX.

## BAY COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Bay for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Arenac.....	29,854.98	\$53,818 00	\$53,745 00	\$9,255 00	\$63,000 00
Au Gres.....	54,785.95	102,835 00	102,730 00	4,270 00	107,000 00
Beaver.....	21,623.00	43,486 00	43,133 00	867 00	44,000 00
Bangor.....		337,280 00	355,575 00	44,425 00	400,000 00
Clayton.....	20,015.16	41,406 00	40,970 00	1,030 00	42,000 00
Deep River.....	44,315.35	71,812 00	71,840 00	1,160 00	73,000 00
Frazer.....	43,631.25	77,127 05	77,300 00	1,700 00	79,000 00
Hampton.....	18,617.28	82,525 00	82,600 00	3,400 00	86,000 00
Kaw Kawlin.....	27,366.43	77,292 00	76,870 00	11,130 00	88,000 00
Monatt.....	20,818.53	45,235 00	45,450 00	550 00	46,000 00
Merritt.....	19,149.31	43,015 00	44,575 00	2,425 00	47,000 00
Mason.....	19,799.44	46,315 00	44,544 00	1,456 00	46,000 00
Monitor.....	19,870.06	53,206 00	52,360 00	2,640 00	55,000 00
Portsmouth.....	12,524.12	61,132 00	61,965 00	3,015 00	65,000 00
Pinconning.....	46,465.65	82,301 00	82,731 00	5,269 00	88,000 00
Standish.....	54,001.79	101,369 00	101,460 00	2,640 00	104,000 00
Williams.....	22,753.43	48,226 00	47,918 00	3,082 00	51,000 00
Bay City.....		1,441,465 00	1,407,290 00	276,710 00	1,684,000 00
Totals.....	475,592.53	\$2,811,844 05	\$2,703,076 00	\$374,924 00	\$3,168,000 00

STATE OF MICHIGAN, { ss.  
COUNTY OF BAY,

We, B. F. Partridge, Chairman, and Henry A. Braddock, Clerk of the Board of Supervisors of the County of Bay, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Bay aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House in the City of Bay City, on the 17th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 19th day of June, A. D. 1876.

{ L. s. }

IL A. BRADDOCK,

Clerk of Board of Supervisors of Bay County.

B. F. PARTRIDGE,  
Chairman Board of Supervisors of Bay County.

# STATE BOARD OF EQUALIZATION.

9

## BENZIE COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Benzie for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Almira.....	21,847.00	\$48,938 00	\$48,938 00	\$3,700 00	\$52,638 00
Benzonia.....	15,710.92	57,455 00	57,455 00	6,588 00	64,024 00
Colfax.....	17,201.00	34,938 00	34,938 00	1,487 00	36,406 00
Crystal Lake.....	7,828.84	88,678 00	88,678 00	15,561 00	104,239 00
Gilmore.....	16,271.91	96,486 00	96,486 00	11,077 00	107,563 00
Homestead.....	17,315.00	36,590 00	36,590 00	3,806 00	39,396 00
Inland.....	20,789.73	47,618 00	47,618 00	1,749 00	49,367 00
Joyfield.....	12,812.00	27,520 00	27,520 00	1,908 00	29,428 00
Lake.....	9,179.11	18,492 00	18,492 00	1,503 00	19,995 00
Platte.....	17,975.98	33,048 00	33,048 00	3,645 00	36,693 00
Weldon.....	21,215.25	38,235 00	38,235 00	340 00	38,575 00
Totals.....	177,144.72	\$527,998 00	\$527,998 00	\$50,825 00	\$578,823 00

STATE OF MICHIGAN, } ss.  
COUNTY OF BENZIE,

We, Chas. T. Hopkins, Chairman, and Job R. Green, Clerk of the Board of Supervisors of the County of Benzie, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Benzie, aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the Township of Benzonia, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 12th day of June, A. D. 1876.

{  
L. S.  
}

J. R. GREEN,

Clerk of Board of Supervisors of Benzie County.

C. T. HOPKINS,

Chairman Board of Supervisors of Benzie County.

## BERRIEN COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Berrien for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Bertrand .....	21,600	\$406,850 00	\$410,918 00	\$81,620 00	\$492,538 00
Berrien .....	22,795	322,080 00	325,900 00	54,765 00	380,065 00
Bainbridge .....	21,000	196,270 00	204,217 00	35,310 00	239,527 00
Benton .....	21,280	405,400 00	406,454 00	46,800 00	453,654 00
Buchanan .....	18,000	461,730 00	484,816 00	92,785 00	577,611 00
Chickaming .....	13,697	100,675 00	102,688 00	11,570 00	114,258 00
Gallen .....	19,590	139,350 00	142,137 00	22,205 00	164,342 00
Hagar .....	11,990	83,675 00	88,695 00	9,570 00	98,265 00
Lake .....	23,170	142,580 00	146,857 00	18,800 00	168,657 00
Lincoln .....	13,552	134,480 00	137,169 00	14,840 00	152,009 00
New Buffalo .....	13,728	117,160 00	117,160 00	15,905 00	133,065 00
Niles .....	26,143	480,690 00	490,803 00	57,045 00	547,848 00
Niles City—					
1st and 4th Wards .....		308,420 00	314,588 00	46,580 00	361,168 00
2d and 3d Wards .....		412,530 00	429,031 00	102,590 00	531,621 00
Oronoko .....	20,597	346,085 00	362,389 00	55,975 00	418,364 00
Pipestone .....	22,980	232,720 00	232,720 00	36,450 00	269,170 00
Royalton .....	11,912	139,600 00	139,600 00	19,970 00	159,570 00
St. Joseph .....	3,055	288,431 00	314,411 00	67,490 00	381,891 00
Sodus .....	12,219	116,665 00	124,330 00	12,625 00	140,965 00
Three Oaks .....	14,570	168,100 00	176,505 00	30,860 00	207,365 00
Watervliet .....	21,197	196,860 00	220,483 00	24,190 00	244,673 00
Wecaw .....	21,761	197,330 00	213,650 00	18,610 00	232,260 00
Totals .....	354,836	\$5,400,181 00	\$5,591,427 00	\$375,955 00	\$6,467,392 00

STATE OF MICHIGAN, } ss  
COUNTY OF BERRIEN, }

We, J. P. Howlett, Chairman, and David E. Hinman, Clerk of the Board of Supervisors of the County of Berrien, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Berrien aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at Berrien Springs, in the County of Berrien, on the 16th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 16th day of June, A. D. 1876.

{ L s }

DAVID E. HINMAN,

Clerk of Board of Supervisors of Berrien County.

J. P. HOWLETT,  
Chairman Board of Supervisors of Berrien County.

## STATE BOARD OF EQUALIZATION.

11

## BRANCH COUNTY.

## STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Branch for the year 1876.

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Algansee .....	22,727	\$176,200 00	\$177,200 00	\$23,600 00	\$200,800 00
Batavia .....	22,008	214,600 00	213,860 00	22,140 00	236,000 00
Bethel .....	22,755	171,300 00	175,000 00	22,060 00	197,060 00
Bronson .....	22,933	271,040 00	268,000 00	39,290 00	307,290 00
Butler .....	21,873	171,555 00	173,120 00	21,880 00	195,000 00
California .....	13,270	106,380 00	100,000 00	16,585 00	116,585 00
Coldwater .....	18,804	282,120 00	282,120 00	33,300 00	315,420 00
Coldwater City—					
1st Ward .....	593	196,355 00	196,355 00	72,640 00	268,995 00
2d Ward .....	920	164,325 00	164,325 00	80,450 00	244,775 00
3d Ward .....	686	188,050 00	186,250 00	104,750 00	291,000 00
4th Ward .....	750	175,300 00	178,925 00	51,975 00	230,900 00
Gilead .....	13,895	109,250 00	110,015 00	19,985 00	130,000 00
Girard .....	22,501	229,130 00	232,000 00	32,640 00	264,640 00
Kinderhook .....	12,242	89,670 00	89,615 00	21,485 00	111,100 00
Matteson .....	22,563	171,000 00	173,000 00	26,000 00	199,000 00
Noble .....	13,237	97,390 00	94,850 00	20,150 00	115,000 00
Ovid .....	19,676	169,715 00	175,000 00	22,185 00	197,185 00
Quincy .....	22,049	345,220 00	345,000 00	52,410 00	397,410 00
Sherwood .....	22,122	212,540 00	213,000 00	23,360 00	236,360 00
Union .....	22,783	315,420 00	325,170 00	70,320 00	395,490 00
Total .....	317,386	\$3,558,560 00	\$3,572,805 00	\$777,195 00	\$4,650,000 00

STATE OF MICHIGAN, }  
COUNTY OF BRANCH, } ss.

We, George W. Van Aken, Chairman, and Frank D. Newberry, Clerk of the Board of Supervisors of the County of Branch, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Branch aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House in the City of Coldwater, on the 14th day of June, A. D. 1876.

{ L. s. }

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 18th day of July, A. D. 1876.

FRANK D. NEWBERRY,

Clerk of Board of Supervisors of Branch County.

GEORGE W. VAN AKEN,

Chairman Board of Supervisors of Branch County

## CALHOUN COUNTY.

*STATEMENT of the Valuation of Taxable Property in the Several Townships of the County of Calhoun for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Albion .....	21,787	\$499,240 00	\$524,202 00	\$35,300 00	\$619,402 00
Athens.....	25,116	202,608 00	212,736 30	50,195 00	262,931 30
Battle Creek.....	21,097	341,500 00	358,575 00	43,600 00	402,175 00
Battle Creek City.....	2,200	727,580 00	763,938 00	343,110 00	1,107,048 00
Bedford.....	22,125	244,170 00	258,378 50	34,135 00	290,513 50
Burlington.....	21,935	216,380 00	227,199 00	37,780 00	264,979 00
Convis.....	25,434	222,450 00	233,572 50	28,140 00	261,712 50
Clarence.....	18,710	95,700 00	100,485 00	17,350 00	117,835 00
Clarendon.....	22,462	189,745 00	199,232 25	36,185 00	235,417 25
Eckford.....	22,389	316,970 00	332,818 50	40,850 00	373,688 50
Emmet.....	20,958	314,710 00	330,445 50	45,860 00	376,305 50
Fredonia.....	22,276	240,955 00	253,002 75	40,050 00	293,052 75
Homer.....	22,324	329,040 00	345,492 00	67,340 00	412,532 00
LeRoy.....	22,730	199,020 00	208,971 00	39,480 00	248,451 00
Lee.....	21,522	88,750 00	93,187 50	14,300 00	107,437 50
Marshall City.....	2,200	633,770 00	670,708 50	235,050 00	905,758 50
Marengo.....	22,430	377,630 00	396,511 50	118,930 00	513,441 50
Marshall.....	19,968	306,740 00	322,077 00	52,450 00	374,527 00
Newton.....	22,678	304,211 00	214,421 55	34,598 00	249,319 55
Pennfield.....	22,680	255,570 00	268,348 50	27,170 00	295,518 50
Sheridan.....	21,000	272,690 00	286,324 50	47,910 00	334,234 50
Tekonsha.....	21,613	216,760 00	227,598 00	41,230 00	268,828 00
Totals .....	439,640	\$6,501,167 00	\$6,826,225 35	\$1,439,213 00	\$8,315,438 35

STATE OF MICHIGAN, { ss.  
COUNTY OF CALHOUN, }

We, A. E. Preston, Chairman, and John C. Stetson, Clerk of the Board of Supervisors of the County of Calhoun, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Calhoun aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the City of Marshall, on the 13th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 14th day of June, A. D. 1876.

{ L. S. }

JOHN C. STETSON,

Clerk of Board of Supervisors of Calhoun County.

A. E. PRESTON.

Chairman Board of Supervisors of Calhoun County.

WILLIAM COOK,  
WILLIAM CONLEY, } Committee.  
ABRAM MINGES, }

## STATE BOARD OF EQUALIZATION.

13

## CASS COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Cass for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Marcellus.....	21,031	\$187,190 00	\$192,280 00	\$27,720 00	\$220,000 00
Newberg.....	21,627	188,825 00	180,790 00	24,210 00	205,000 00
Porter.....	32,723	335,865 00	343,820 00	58,180 00	400,000 00
Vollinia.....	21,907	318,560 00	310,300 00	34,700 00	345,000 00
Penn.....	21,468	314,125 00	312,440 00	57,560 00	370,000 00
Calvin.....	21,850	221,290 00	232,950 00	22,050 00	255,000 00
Mason.....	13,076	172,060 00	176,910 00	18,060 00	195,000 00
Wayne.....	22,435	229,250 00	242,940 00	47,060 00	290,000 00
La Grange.....	21,643	391,505 00	407,890 00	117,110 00	525,000 00
Jefferson.....	21,792	246,445 00	263,210 00	26,780 00	290,000 00
Ontwa.....	12,012	188,025 00	229,325 00	35,675 00	265,000 00
Silver Creek.....	21,071	297,150 00	296,970 00	58,030 00	355,000 00
Pokagon.....	22,031	400,250 00	397,880 00	102,120 00	500,000 00
Howard.....	22,497	228,090 00	230,999 00	24,001 00	255,000 00
Milton.....	18,450	168,450 00	173,570 00	16,430 00	190,000 00
Totals.....	310,613	\$3,885,110 00	\$3,992,374 00	\$967,726 00	\$4,960,000 00

STATE OF MICHIGAN, } ss.  
COUNTY OF CASS,

We, B. W. Schermerhorn, Chairman, and Chas. L. Morton, Clerk of the Board of Supervisors of the County of Cass in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Cass aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Village of Cassopolis, in the County of Cass, on the 15th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 4th day of July, A. D. 1876.

{ L. s. }

B. W. SCHERMERHORN,  
Chairman Board of Supervisors of Cass County.

CHAS. L. MORTON,  
Clerk of Board of Supervisors of Cass County.



## CHARLEVOIX COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Charlevoix for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Boyer Valley.....	30,269.76	\$60,975 00	\$60,975 00	\$7,340 00	\$68,315 00
Charlevoix.....	22,352.00	77,371 00	77,371 00	17,670 00	95,041 00
Evangeline.....	38,906.47	78,002 00	78,002 00	3,354 00	81,356 00
Eveline.....	16,035.47	33,706 00	33,706 00	3,400 00	37,106 00
Marlon.....	15,200.00	33,805 00	33,805 00	3,385 00	37,190 00
Norwood.....	11,263.10	33,450 00	33,450 00	5,842 00	39,292 00
South Arm.....	19,831.53	41,835 00	41,835 00	3,304 00	45,139 00
Wilson.....	16,146.00	32,292 00	32,292 00	2,508 00	34,800 00
Totals.....	170,004.33	\$391,436 00	\$391,436 00	\$46,803 00	\$438,239 00

STATE OF MICHIGAN, } ss.  
COUNTY OF CHARLEVOIX, }

We, Orris D. Wood, Chairman, and John S. Dixon, Clerk of the Board of Supervisors of the County of Charlevoix, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Charlevoix aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Clerk's Office in the Village of Charlevoix, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 15th day of June, A. D. 1876.

{ L. S. }

JOHN S. DIXON,

Clerk of Board of Supervisors of Charlevoix County.

ORRIS D. WOOD,  
Chairman Board of Supervisors of Charlevoix County.

## CHEBOYGAN COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Cheboygan for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Burt.....	192,830.00	\$522,643 00	\$521,705 00	\$895 00	\$522,600 00
Benton.....	5,651.51	366,685 00	276,625 00	89,975 00	366,600 00
Grant.....	49,984.39	109,621 00	103,900 00	5,700 00	109,600 00
Inverness.....	27,871.15	94,760 00	71,118 00	23,582 00	94,700 00
Duncan.....	18,424.00	63,254 00	64,680 00	3,520 00	68,200 00
Beauregard.....	20,975.93	56,960 00	52,220 00	4,680 00	56,900 00
Totals.....	315,736.98	\$1,218,923 00	\$1,080,248 00	\$128,353 00	\$1,218,600 00

STATE OF MICHIGAN, } ss.  
COUNTY OF CHEBOYGAN, }

We, Henry H. Kezar, Chairman, and Medard Metivier, Clerk of the Board of Supervisors of the County of Cheboygan, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Cheboygan, aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the Village of Cheboygan, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 17th day of August, A. D. 1876.

{ L. S. }

MEDARD METIVIER,

Clerk of Board of Supervisors of Cheboygan County.

HENRY H. KEZAR,  
Chairman Board of Supervisors of Cheboygan County.

## CHIPPEWA COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Chippewa for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Sault Ste. Marie.....	310,504.00	\$658,438 00	\$658,438 00	\$78,615 00	\$737,053 00
Sugar Island.....	9,898.42	17,808 00	17,808 00	13,025 00	30,833 00
Warner.....	16,822.59	38,179 00	38,179 00	4,775 00	42,954 00
Totals.....	337,225.01	\$714,425 00	\$714,425 00	\$96,415 00	\$810,840 00

STATE OF MICHIGAN, } ss.  
COUNTY OF CHIPPEWA, }

We, P. S. Church, Chairman, and Guy H. Carleton, Clerk of the Board of Supervisors of the County of Chippewa, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Chippewa aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House in the Village of Sault Ste. Marie on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County.

{ L. S. }

GUY H. CARLETON,

Clerk of Board of Supervisors of Chippewa County.

P. S. CHURCH,

Chairman Board of Supervisors of Chippewa County.

## CLARE COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Clare for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Frost.....	35,456.14	\$103,065 22	\$106,368 42	\$941 89	\$107,310 31
Grant.....	63,870.09	340,625 00	219,074 41	8,520 00	227,594 41
Greenwood.....	18,709.43	105,072 00	60,805 65	665 00	61,470 65
Sheridan.....	69,645.98	238,994 00	238,994 00	1,700 00	240,694 00
Surrey.....	83,635.12	422,800 00	286,868 46	11,425 00	298,293 46
Summerfield.....	8,502.27	21,458 00	19,130 10	5,477 00	24,607 10
Winterfield.....	33,399.65	77,394 50	77,394 50	4,200 00	81,594 50
Totals.....	313,218.68	\$1,309,408 72	\$1,008,635 54	\$32,923 89	\$1,041,564 43

STATE OF MICHIGAN, } ss.  
COUNTY OF CLARE, }

We, E. T. Holcomb, Chairman, and C. C. Casterlin, Clerk of the Board of Supervisors of the County of Clare, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Clare aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Clerk's Office in the Village of Farwell, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 15th day of June, A. D. 1876.

{ L. S. }

C. C. CASTERLIN,

Clerk of Board of Supervisors of Clare County.

E. T. HOLCOMB,  
Chairman Board of Supervisors of Clare County.

## CLINTON COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Clinton for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Bath.....	21,427.50	\$178,495 00	\$178,050 00	\$23,950 00	\$200,000 00
Victor.....	22,724.82	190,220 00	196,410 00	23,590 00	220,000 00
Ovid.....	22,712.00	298,465 00	385,090 00	69,910 00	455,000 00
Duplain.....	22,598.17	232,550 00	234,455 00	47,545 00	282,000 00
Greenbush.....	22,472.73	243,100 00	239,890 00	35,120 00	275,000 00
Bingham.....	22,878.00	454,870 00	552,340 00	107,660 00	660,000 00
Olive.....	22,901.50	167,610 00	189,920 00	26,080 00	216,000 00
De Witt.....	22,892.00	263,320 00	267,080 00	33,920 00	301,000 00
Watertown.....	22,482.00	253,580 00	256,170 00	43,830 00	300,000 00
Riley.....	22,899.00	195,630 00	186,175 00	28,825 00	215,000 00
Bengal.....	22,088.00	208,310 00	209,795 00	45,205 00	255,000 00
Essex.....	23,710.90	250,700 00	273,690 00	36,320 00	310,000 00
Lebanon.....	21,909.00	178,000 00	187,360 00	27,640 00	215,000 00
Dallas.....	22,920.91	217,960 00	221,610 00	33,390 00	255,000 00
Westphalia.....	22,851.00	175,820 00	244,480 00	25,520 00	270,000 00
Eagle.....	22,257.08	264,359 00	273,105 00	24,895 00	298,000 00
Totals .....	362,730.21	\$3,770,989 00	\$4,093,600 00	\$633,400 00	\$4,727,000 00

STATE OF MICHIGAN, } ss.  
COUNTY OF CLINTON, }

We, Levi W. Baldwin, Chairman, and Charles H. Palmer, Clerk of the Board of Supervisors of the County of Clinton, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Clinton aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the Village of St. Johns, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 20th day of July, A. D. 1876.

{ L. S. }

CHARLES H. PALMER,

Clerk of Board of Supervisors of Clinton County.

LEVI W. BALDWIN,

Chairman Board of Supervisors of Clinton County.

## STATE BOARD OF EQUALIZATION.

17

## DELTA COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Delta, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Nahma.....	105,080.54	\$210,161 00	\$193,566 00	\$1,675 00	\$195,141 00
Fairbanks.....	15,507.71	62,572 00	62,572 00	30,900 00	93,472 00
Sac Bay.....	7,161.24	17,377 00	17,377 00	3,680 00	21,057 00
Ford River.....	46,062.15	64,171 25	106,636 69	21,330 00	127,966 69
Baldwin.....	45,363.60	97,598 84	81,178 84	7,815 00	88,993 64
Masonville.....	54,650.00	58,256 00	100,300 00	3,900 00	113,200 00
Maple Ridge.....	42,911.00	69,965 00	69,965 00	1,350 00	71,315 00
Winona.....	1,000.42	3,709 30	3,709 30	8,783 00	12,492 30
Escanaba.....	63,053.82	295,844 00	295,844 00	31,360 00	327,194 00
Totals.....	330,796.33	\$379,654 39	\$340,148 83	\$110,683 00	\$1,060,831 83

STATE OF MICHIGAN, } ss.  
COUNTY OF DELTA,

We, Charles E. Brotherton, Chairman, and Edwin P. Barras, Clerk of the Board of Supervisors of the County of Delta, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Delta aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Clerk's Office in the Village of Escanaba, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 14th day of June, A. D. 1876.

CHAS. E. BROTHERTON,

*Chairman Board of Supervisors of Delta County.*

EDWIN P. BARRAS,

*Clerk of Board of Supervisors of Delta County.*

## EATON COUNTY.

*STATEMENT of the Valuation of Taxable Property in the Several Townships of the County of Eaton, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Bellevue .....	22,700.00	\$342,830 00	\$432,445 00	\$43,570 00	\$476,015 00
Benton .....	22,970.00	321,450 00	340,222 00	22,400 00	362,622 00
Brookfield .....	20,307.70	218,720 00	218,720 00	24,670 00	243,390 00
Carmel .....	21,256.00	340,325 00	332,556 00	30,040 00	362,596 00
Chester .....	22,708.00	326,560 00	326,560 00	22,400 00	355,960 00
Charlotte City .....	2,200.00	413,490 00	512,302 00	90,390 00	606,692 00
Delta .....	21,772.00	277,848 00	313,413 00	26,820 00	340,233 00
Eaton .....	21,169.00	277,340 00	313,598 00	30,360 00	343,958 00
Eaton Rapids .....	21,610.00	550,663 00	556,663 00	99,945 00	656,610 00
Hamlin .....	22,300.00	521,850 00	500,976 00	59,130 00	660,106 00
Kalamo .....	22,828.00	292,393 00	350,874 00	41,223 00	392,097 00
Onelda .....	22,700.00	492,780 00	492,780 00	67,290 00	660,070 00
Roxand .....	22,978.00	241,470 00	231,739 00	30,745 00	262,484 00
Sunfield .....	21,450.00	226,670 00	226,670 00	24,170 00	250,840 00
Vermontville .....	22,367.00	368,620 00	383,016 00	60,630 00	453,646 00
Walton .....	22,467.00	320,400 00	392,490 00	53,350 00	445,840 00
Windsor .....	22,083.07	324,230 00	290,022 00	44,300 00	340,322 00
Totals .....	355,863 77	\$5,861,648 00	\$6,238,048 00	\$778,433 00	\$7,016,481 00

STATE OF MICHIGAN, { ss.  
COUNTY OF EATON,

We, A. P. Green, Chairman, and Philo D. Patterson, Clerk of the Board of Supervisors of the County of Eaton, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Eaton aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the County Clerks' office, in the City of Charlotte on the 15th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, we have hereto subscribed our names, and affixed the Seal of said County, this 10th day of July, A. D. 1876.

L. S.

PHILO D. PATTERSON,  
Clerk of Board of Supervisors of Eaton County.

A. P. GREEN,  
Chairman Board of Supervisors of Eaton County.

## EMMET COUNTY.

## STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Emmet, for the year 1876.

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Bear Creek.....	11,532.17	\$48,000 00	\$48,000 00	\$6,880 00	\$54,880 00
Little Traverse.....	10,385.00	52,856 00	52,856 00	7,650 00	60,506 00
Cross Village.....	54,223.66	200,094 00	200,094 00	14,858 00	214,952 00
Pleasant View.....	1,400.49	2,861 96	2,861 96	1,802 00	4,663 96
Friendship.....	5,786.29	14,323 00	14,323 00	1,049 00	15,372 00
Maple River.....	12,179.25	20,438 11	20,438 11	560 50	20,998 61
Totals .....	95,506.86	\$338,573 07	\$338,573 07	\$32,599 50	\$371,172 57

STATE OF MICHIGAN, } ss.  
COUNTY OF EMMET, }

We, John S. Shurtleff, Chairman, and Henry A. Rollins, Clerk of the Board of Supervisors of the County of Emmet, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Emmet aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the County Clerk's office, in the Village of Little Traverse, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 12th day of June, A. D. 1876.

L. s.

JOHN S. SHURTLEFF,

Chairman Board of Supervisors of Emmet County.

HENRY A. ROLLINS,  
Clerk of Board of Supervisors of Emmet County.

## GRAND TRAVERSE COUNTY.

## STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Grand Traverse, for the year 1876.

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Blair.....	34,398.73	\$135,395 00	\$135,395 00	\$6,725 00	\$142,120 00
East Bay.....	27,269.00	116,285 00	116,285 00	12,005 00	128,290 00
Fife Lake.....	26,611.97	110,320 00	110,320 00	24,384 00	134,704 00
Grant.....	22,790.00	101,210 00	101,210 00	10,240 00	111,450 00
Long Lake.....	17,180.12	72,500 00	72,500 00	16,910 00	89,410 00
Mayfield.....	22,407.00	63,050 00	63,050 00	8,270 00	71,320 00
Paradise.....	26,976.00	81,440 00	81,440 00	8,210 00	89,650 00
Peninsula.....	17,054.60	115,070 00	115,070 00	21,695 00	136,765 00
Traverse.....	41,869.59	427,775 00	427,775 00	163,650 00	591,425 00
Whitewater.....	27,534.16	106,570 00	106,570 00	16,010 00	122,580 00
Totals .....	264,001.17	\$1,329,615 00	\$1,329,615 00	\$238,099 00	\$1,617,714 00

STATE OF MICHIGAN, } ss.  
COUNTY OF GRAND TRAVERSE, }

We, John Pulcifer, Chairman, and J. B. Haviland, Clerk of the Board of Supervisors of the County of Grand Traverse, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of the taxable property in the several townships of the County of Grand Traverse aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the County Seat, in the village of Traverse City, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 22d day of July, A. D. 1876.

L. s.

JOHN PULCIPHER,

Chairman Board of Supervisors of Grand Traverse County.

J. B. HAVILAND,  
Clerk of Board of Supervisors of Grand Traverse County.

## GRATIOT COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Gratiot, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Elba .....	20,036	\$85,930 00	\$62,570 00	\$12,430 00	\$75,000 00
Hamilton .....	20,351	81,443 00	66,524 00	8,476 00	75,000 00
Lafayette .....	22,241	100,925 00	81,295 00	8,105 00	89,400 00
Wheeler .....	21,368	101,030 00	81,620 00	7,530 00	89,150 00
Bethany .....	20,131	133,230 00	156,415 00	11,585 00	168,000 00
Emerson .....	22,274	160,900 00	143,925 00	19,875 00	163,800 00
North Star .....	22,434	203,030 00	210,370 00	33,330 00	243,700 00
Washington .....	21,592	134,871 00	120,290 00	15,710 00	136,000 00
Fulton .....	22,126	235,810 00	219,040 00	36,660 00	255,700 00
Newark .....	21,866	208,634 00	204,466 00	32,734 00	237,200 00
Arcada .....	20,752	178,255 00	186,785 00	21,165 00	207,950 00
Pine River .....	22,874	262,000 00	323,140 00	44,360 00	367,500 00
Seville .....	22,042	90,550 00	89,640 00	10,710 00	100,350 00
Sumner .....	22,156	138,650 00	141,720 00	20,880 00	162,600 00
New Haven .....	22,218	154,810 00	117,635 00	18,365 00	136,000 00
North Shade .....	22,537	211,675 00	160,520 00	29,480 00	190,000 00
Totals .....	346,998	\$2,481,743 00	\$2,365,965 00	\$331,895 00	\$2,697,860 00

STATE OF MICHIGAN, } ss.  
COUNTY OF GRATIOT, }

We, E. W. Kellogg, Chairman, and W. B. Scattergood, Clerk of the Board of Supervisors of the County of Gratiot, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Gratiot aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the Village of Ithaca, on the 15th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 1st day of August, A. D. 1876.

{ L. S. }

W. B. SCATTERGOOD,

Clerk of Board of Supervisors of Gratiot County.

E. W. KELLOGG,

Chairman Board of Supervisors of Gratiot County.

## GENESEE COUNTY.

STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Genesee, for the year 1876.

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Argentine.....	18,971.00	\$194,650 00	\$194,650 00	\$28,495 00	\$223,145 00
Atlas.....	21,455.25	250,635 00	259,415 00	51,490 00	350,905 00
Burton.....	20,518.00	311,820 00	311,820 00	42,540 00	354,360 00
Clayton.....	22,856.00	219,500 00	219,500 00	20,145 00	245,645 00
Davison.....	22,815.00	214,580 00	214,580 00	34,375 00	248,955 00
Fenton.....	19,024.00	487,880 00	487,880 00	88,640 00	576,520 00
Flint.....	19,250.00	286,835 00	286,835 00	38,220 00	325,055 00
Flushing.....	21,910.00	259,420 00	259,420 00	40,500 00	299,920 00
Forest.....	22,942.00	110,810 00	110,810 00	29,300 00	140,110 00
Gainess.....	22,910.00	172,295 00	175,069 00	22,110 00	197,779 00
Genesee.....	21,754.50	289,567 00	289,567 00	32,905 00	322,502 00
Grand Blanc.....	22,318.00	362,955 00	355,606 00	53,105 00	408,801 00
Montrose.....	22,350.00	88,400 00	88,400 00	13,760 00	102,160 00
Mount Morris.....	23,015.00	233,620 00	235,956 00	28,140 00	264,096 00
Mundy.....	22,837.00	281,220 00	292,463 00	38,495 00	330,963 00
Richfield.....	22,862.25	211,720 00	220,188 00	30,270 00	250,458 00
Thetford.....	21,564.57	176,135 00	176,135 00	25,210 00	201,345 00
Vienna.....	23,040.00	216,862 00	216,862 00	37,020 00	253,872 00
City of Flint—					
1st Ward.....	1,500.00	245,050 00	245,050 00	73,350 00	318,400 00
2d Ward.....	738.00	356,355 00	356,355 00	80,785 00	437,140 00
3d Ward.....	435.00	335,820 00	335,820 00	110,335 00	446,155 00
4th Ward.....	493.00	68,225 00	68,225 00	15,625 00	83,850 00
Totals.....	395,616.57	\$5,414,434 00	\$5,441,321 00	\$941,115 00	\$6,382,436 00

STATE OF MICHIGAN, } ss.  
COUNTY OF GENESEE, }

We, George Mackenzie, Chairman, and L. D. Cook, Clerk of the Board of Supervisors of the County of Genesee, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Genesee aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Clerk's Office in the Court House, on the 16th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 21st day of July, A. D. 1876.

L. S.

GEORGE MACKENZIE,

Chairman Board of Supervisors of Genesee County.

L. D. COOK,

Clerk of Board of Supervisors of Genesee County.



## GLADWIN COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Gladwin, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Billings.....	60,591.57	\$184,329 00	\$184,329 00	\$1,080 00	\$185,409 00
Gladwin.....	170,784.17	372,726 00	372,726 00	4,402 00	377,128 00
Grout.....	96,898.00	284,087 00	284,087 00	2,755 00	286,842 00
Totals.....	328,261.74	\$841,142 00	\$841,142 00	\$8,237 00	\$849,379 00

STATE OF MICHIGAN, } ss.  
COUNTY OF GLADWIN,

We, Thomas F. Howland, Chairman, and E. C. Diffin, Clerk of the Board of Supervisors of the County of Gladwin, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Gladwin aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the house of Elias Steele, in the township of Gladwin, on the 12th day of June, A. D. 1876.

{ L. a. }

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 20th day of July, A. D. 1876.

T. F. HOWLAND,

Chairman Board of Supervisors of Gladwin County.

E. C. DIFFIN,

Clerk of Board of Supervisors of Gladwin County.

By W. W. STEELE, Deputy Clerk.

## HOUGHTON COUNTY.

*STATEMENT of the Valuation of Taxable Property in the Several Townships of the County of Houghton, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Quincy.....	1,280.00	\$14,200 00	\$14,200 00	\$10,100 00	\$24,300 00
Franklin.....	12,059.09	174,000 00	174,000 00	20,100 00	194,100 00
Adams.....	49,293.23	142,177 00	142,177 00	2,150 00	144,327 00
Calumet.....	17,451.08	204,023 00	204,023 00	43,150 00	247,173 00
Hancock.....	25,570.00	195,926 00	195,926 00	33,380 00	229,306 00
Schoolcraft.....	54,596.37	136,844 00	136,844 00	6,980 00	143,704 00
Portage.....	133,669.92	326,013 00	326,013 00	83,405 00	409,418 00
Totals.....	293,849.69	\$1,193,183 00	\$1,193,183 00	\$199,145 00	\$1,392,328 00

STATE OF MICHIGAN, } ss.  
COUNTY OF HOUGHTON,

We, John Duncan, Chairman, and R. H. Brelsford, Clerk of the Board of Supervisors of the County of Houghton, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Houghton aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the village of Houghton on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 19th day of July, A. D. 1876.

JOHN DUNCAN,

Chairman Board of Supervisors of Houghton County.

R. H. BRELSFORD,

Clerk of Board of Supervisors of Houghton County.

## HILLSDALE COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Hillsdale, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Adams.....	22,907	\$344,050 00	\$309,243 00	\$68,730 00	\$377,973 00
Allen.....	22,900	335,400 00	307,800 00	43,790 00	351,590 00
Amboy.....	19,250	167,407 00	144,375 00	28,762 00	173,137 00
Camden.....	26,767	274,670 00	264,587 00	32,960 00	297,547 00
Cambria.....	21,600	344,095 00	291,600 00	54,175 00	345,775 00
Fayette.....	14,000	453,855 00	407,522 00	102,805 00	510,327 00
Hillsdale.....	8,524	143,540 00	122,745 00	16,700 00	139,445 00
Jefferson.....	22,729	292,920 00	218,198 00	40,265 00	258,463 00
Litchfield.....	22,580	335,010 00	340,152 00	61,255 00	401,407 00
Moscow.....	22,640	294,880 00	271,680 00	37,740 00	309,420 00
Pittsford.....	22,538	351,870 00	324,547 00	52,480 00	377,027 00
Ransom.....	19,185	201,100 00	184,176 00	36,360 00	220,536 00
Reading.....	20,124	325,905 00	365,840 00	73,965 00	439,805 00
Scipio.....	18,434	230,230 00	221,208 00	21,850 00	243,058 00
Somerset.....	22,443	230,380 00	215,462 00	33,390 00	248,842 00
Wheatland.....	22,722	385,210 00	327,196 00	48,455 00	375,651 00
Wright.....	27,423	261,650 00	230,353 00	36,028 00	266,381 00
Woodbridge.....	19,186	171,530 00	184,176 00	24,710 00	208,886 00
Hillsdale City—					
1st and 2d Wards.....		215,580 00	204,782 00	111,140 00	315,922 00
3d and 4th Wards.....		367,480 00	339,606 00	196,780 00	536,386 00
Totals.....	375,851	\$5,726,722 00	\$5,275,238 00	\$1,122,340 00	\$6,397,578 00

STATE OF MICHIGAN, }  
COUNTY OF HILLSDALE, } s.

We, Charles D. Luce, Chairman *pro tem.*, and John L. Frisbie, Clerk of the Board of Supervisors of the County of Hillsdale, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships and Wards of the County of Hillsdale, aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said county, at their session held at the Court House, in the City of Hillsdale, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 15th day of June, A. D. 1876.

{ L. s. }

JOHN L. FRISBIE,

Clerk of Board of Supervisors of Hillsdale County.

CHARLES D. LUCE,

Chairman *pro tem.* Board of Supervisors of Hillsdale County.

## HURON COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Huron, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Bingham.....	21,866	\$49,867 00	\$49,867 00	\$6,792 00	\$56,659 00
Bloomfield.....	20,954	44,411 00	41,411 00	1,835 00	43,246 00
Brookfield.....	19,750	27,415 00	27,415 00	1,232 00	28,647 00
Cassville.....	20,156	104,625 00	104,625 00	57,685 00	162,310 00
Colfax.....	16,654	31,093 00	31,093 00	1,883 00	32,976 00
Dwight.....	38,073	92,055 00	92,055 00	13,090 00	105,145 00
Fair Haven.....	28,681	67,295 00	64,295 00	5,100 00	69,395 00
Gore.....	4,106	9,852 00	10,852 00	2,336 00	13,188 00
Grant.....	19,843	39,370 00	39,370 00	2,460 00	41,830 00
Hume.....	17,556	75,000 00	75,000 00	25,000 00	100,000 00
Huron.....	22,340	66,803 00	63,803 00	19,336 00	83,139 00
Lake.....	42,827	81,366 00	81,366 00	9,236 00	90,602 00
Mende.....	19,283	35,705 00	35,705 00	2,551 00	38,256 00
Paris.....	22,283	56,230 00	56,230 00	9,310 00	65,540 00
Port Austin.....	9,693	92,415 00	92,415 00	26,185 00	118,600 00
Rubicon.....	15,070	72,204 00	72,204 00	12,583 00	84,787 00
Sand Beach.....	22,248	64,745 00	64,745 00	15,015 00	79,760 00
Sebewaing.....	19,614	108,057 00	108,057 00	24,330 00	132,387 00
Sheridan.....	18,000	29,164 00	36,164 00	1,970 00	38,134 00
Sherman.....	21,270	44,681 00	44,681 00	7,177 00	51,858 00
Sigel.....	15,496	27,540 00	27,540 00	4,184 00	31,724 00
Vernon.....	19,658	48,103 00	48,103 00	8,476 00	56,579 00
White Rock.....	5,343	34,743 00	34,743 00	8,165 00	42,908 00
Totals.....	480,664	\$1,302,739 00	\$1,301,739 00	\$265,931 00	\$1,567,670 00

STATE OF MICHIGAN, } ss.  
COUNTY OF HURON,

We, Robert W. Irwin, Chairman, and Richard Smith, Clerk of the Board of Supervisors of the County of Huron, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Huron aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Village of Bad Axe in the County of Huron, on the 14th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 14th day of June, A. D. 1876.

{ L. S. }

RICHARD SMITH,

Clerk of Board of Supervisors of Huron County.

R. W. IRWIN,  
Chairman Board of Supervisors of Huron County.

## STATE BOARD OF EQUALIZATION.

25

## INGHAM COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Ingham, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation
		As Assessed.	As Equalized.		
Alaledon.....	18,549.00	\$254,350 00	\$204,800 00	\$32,700 00	\$227,500 00
Aurelius.....	22,790.00	275,450 00	213,290 00	30,210 00	243,500 00
Bunkerhill.....	21,038.00	163,110 00	152,940 00	29,560 00	182,500 00
Delhi.....	22,871.00	246,025 00	220,550 00	37,950 00	258,500 00
Ingham.....	20,983.00	322,010 00	215,590 00	70,910 00	286,500 00
Leslie.....	23,205.00	540,690 00	253,590 00	106,910 00	360,500 00
Lansing.....	17,756.36	240,735 00	202,730 00	18,770 00	221,500 00
Leroy.....	21,387.00	208,570 00	179,795 00	26,705 00	206,500 00
Locke.....	22,871.00	186,180 00	172,755 00	24,745 00	197,500 00
Meridian.....	21,517.00	230,710 00	220,647 00	29,853 00	250,500 00
Onondaga.....	23,015.00	246,750 00	259,540 00	26,960 00	286,500 00
Stockbridge.....	22,311.00	197,395 00	162,470 00	33,030 00	195,500 00
Vevay.....	20,245.00	292,420 00	231,720 00	23,780 00	255,500 00
Wheatfield.....	18,123.00	205,410 00	187,000 00	21,500 00	208,500 00
White Oak.....	15,064.00	163,050 00	154,130 00	28,370 00	182,500 00
Williamston.....	16,845.00	244,210 00	200,530 00	42,970 00	243,500 00
Lansing City—					
1st Ward.....		172,460 00	84,790 00	38,210 00	123,000 00
2d Ward.....		495,410 00	224,150 00	157,850 00	382,000 00
3d Ward.....	2,890.81	193,880 00	103,200 00	25,800 00	129,000 00
4th Ward.....		253,810 00	140,620 00	20,380 00	161,000 00
5th Ward.....		188,660 00	105,410 00	11,690 00	117,000 00
6th Ward.....		166,920 00	93,060 00	9,940 00	103,000 00
Mason City—					
1st Ward.....	1,266.85	127,565 00	28,460 00	45,540 00	74,000 00
2d Ward.....	1,231.37	147,790 00	44,650 00	49,350 00	94,000 00
Totals.....	333,959.39	\$5,803,560 00	\$4,056,417 00	\$943,588 00	\$5,000,000 00

STATE OF MICHIGAN, } ss  
COUNTY OF INGHAM, }

We, S. Horace Preston, Chairman, and John C. Squiers, Clerk of the Board of Supervisors of the County of Ingham in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships and wards of the County of Ingham aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their adjourned session held at the Court House, in the City of Mason, on the 16th day of August, A. D. 1876.

{ L. S. }

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 16th day of August, A. D. 1876.

S. H. PRESTON,  
Chairman Board of Supervisors of Ingham County.

JNO. C. SQUIERS,  
Clerk of Board of Supervisors of Ingham County.

## IONIA COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Ionia, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Otisco.....	22,973	\$250,630 00	\$250,630 00	\$46,190 00	\$296,820 00
Orleans.....	22,365	185,620 00	185,620 00	25,870 00	211,490 00
Ronald.....	22,948	236,230 00	236,230 00	42,900 00	279,130 00
North Plains.....	22,391	253,600 00	253,600 00	48,600 00	302,200 00
Lyons.....	22,713	294,300 00	311,958 00	53,880 00	365,838 00
Ionia.....	21,786	253,670 00	253,670 00	27,530 00	281,200 00
Ionia City—					
1st and 2d Wards.....	469	210,600 00	216,918 00	82,700 00	299,618 00
3d and 4th Wards.....	500	125,885 00	129,661 00	29,540 00	159,201 00
Easton.....	18,834	187,660 00	187,660 00	37,049 00	224,709 00
Keene.....	23,000	189,220 00	204,357 00	21,860 00	296,217 00
Boston.....	22,040	230,000 00	236,900 00	35,320 00	272,220 00
Berlin.....	26,597	211,720 00	249,829 00	24,990 00	274,819 00
Orange.....	21,342	194,810 00	194,810 00	24,009 00	218,819 00
Portland.....	21,833	291,385 00	291,385 00	45,275 00	336,660 00
Sebewa.....	22,959	109,772 00	115,260 00	15,292 00	130,552 00
Danby.....	21,782	152,950 00	152,950 00	19,455 00	172,405 00
Odesa.....	22,375	92,920 00	102,212 00	12,005 00	114,217 00
Campbell.....	22,818	124,420 00	126,908 00	16,285 00	143,193 00
Totals.....	359,725	\$3,595,392 00	\$3,700,558 00	\$908,750 00	\$4,309,308 00

STATE OF MICHIGAN, } ss.  
COUNTY OF IONIA, }

We, George Pray, Chairman, and V. H. Smith, Deputy Clerk of the Board of Supervisors of the County of Ionia, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Ionia aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the City of Ionia, in the County of Ionia, on the 14th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 17th day of June, A. D. 1876.

{ L. S. }

GEORGE PRAY,

Chairman Board of Supervisors of Ionia County.

V. H. SMITH, Deputy.

Clerk of Board of Supervisors of Ionia County.

## IOSCO COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Iosco, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Alabaster .....	56,784.00	\$166,670 00	\$158,745 00	\$9,255 00	\$168,000 00
Baldwin .....	13,784.24	161,160 00	130,105 00	13,895 00	144,000 00
Grant .....	42,171.05	108,114 00	89,228 00	374 00	89,600 00
Oscoda .....	31,917.63	207,506 00	186,478 00	21,524 00	208,000 00
Plainfield .....	34,247.50	85,810 00	70,870 00	1,130 00	72,000 00
Sable .....	15,872.00	166,630 00	132,925 00	14,275 00	147,200 00
Tawas .....	18,473.78	126,830 00	103,910 00	17,600 00	121,600 00
Thompson .....	18,493.52	43,100 00	33,150 00	450 00	33,600 00
Totals .....	231,743.72	\$1,065,719 00	\$905,407 00	\$78,593 00	\$984,000 00

STATE OF MICHIGAN, } ss.  
COUNTY OF IOSCO,

We, Charles D. Hale, Chairman, and James O. Whittemore, Clerk of the Board of Supervisors of the County of Iosco, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Iosco, aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the Village of Tawas City, on the 13th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 13th day of June, A. D. 1876.

L. S.

J. O. WHITTEMORE,  
Clerk of Board of Supervisors of Iosco County.

C. D. HALE,  
Chairman Board of Supervisors of Iosco County.

## ISABELLA COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Isabella, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Broomfield.....	22,915.00	\$85,990 00	\$84,600 00	\$3,400 00	\$88,000 00
Coe.....	22,983.13	162,222 00	160,334 00	25,686 00	186,000 00
Coldwater.....	22,440.00	78,400 00	73,101 00	1,899 00	75,000 00
Chippewa.....	20,823.00	115,765 00	107,047 00	7,953 00	115,000 00
Deerfield.....	21,120.00	47,770 00	46,270 00	1,730 00	48,000 00
Fremont.....	20,838.00	105,323 00	100,680 00	11,320 00	112,000 00
Gilmore.....	22,800.00	83,318 00	79,005 00	2,996 00	82,000 00
Isabella.....	20,685.00	95,540 00	107,775 00	7,225 00	115,000 00
Lincoln.....	22,540.00	132,680 00	130,840 00	20,160 00	151,000 00
Nottawa.....	20,783.00	56,578 00	63,735 00	1,265 00	65,000 00
Rolland.....	22,960.00	97,872 09	93,178 00	6,822 00	100,000 00
Sherman.....	20,580.00	44,445 00	46,915 00	1,085 00	48,000 00
Union.....	22,575.00	193,453 00	193,497 00	51,503 00	245,000 00
Vernon.....	22,524.00	101,501 00	102,847 00	12,153 00	115,000 00
Denver.....	22,571.00	62,373 00	61,607 00	393 00	62,000 00
Wise.....	20,038.00	96,555 00	95,850 00	9,150 00	105,000 00
Totals.....	349,175.13	\$1,559,785 00	\$1,547,281 00	\$164,719 00	\$1,712,000 00

STATE OF MICHIGAN, } ss.  
COUNTY OF ISABELLA, }

We, H. Woodin, Chairman, and Joel C. Graves, Clerk of the Board of Supervisors of the County of Isabella, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Isabella aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in Mt. Pleasant, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 17th day of June, A. D. 1876.

{ L. S. }

J. C. GRAVES, per J. W. HANCE, Deputy.

Clerk of Board of Supervisors of Isabella County.

H. WOODIN,  
Chairman Board of Supervisors of Isabella County

## ISLE ROYAL COUNTY.\*

(NOT REPORTED.)

\* In reply to a request to the County Clerk by the Deputy Auditor General to forward statement, the following letter was received August 31st, seven days after the adjournment of the State Board of Equalization:

ISLAND MINE, ISLE ROYAL, MICH., }  
August 19th, 1876. }

H. R. PRATT, ESQ., *Sir*,—I have just received blanks and letter calling my attention to business in connection with Board of Supervisors of this county. I would say that I am unable to do any thing in the matter, as there is no Board of Supervisors in this county that I know of.

There is, I believe, two townships in this county, but there is no evidence nor documents, not even election returns to show that Cove township has ever exercised any of the functions of a township. We have a town organization in this Isle Royal township, but there has never been any meeting of any Board of Supervisors that I am aware of since this county was organized. I wrote the Secretary of State some time since to know what I was to do in regard to business to be transacted with his department, but have not yet received an answer.

I remain, etc.,

LEONARD SIGH,  
Deputy County Clerk.

## JACKSON COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Jackson, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Blackman.....	19,224	\$348,420 00	\$403,700 00	\$38,670 00	\$442,370 00
Columbia.....	23,522	391,530 00	425,970 00	83,700 00	509,670 00
Concord.....	22,438	425,850 00	432,805 00	76,545 00	509,150 00
Grass Lake.....	22,062	397,290 00	602,000 00	93,360 00	695,860 00
Hanover.....	22,577	394,630 00	397,350 00	67,810 00	465,160 00
Henrietta.....	21,770	241,050 00	265,580 00	35,020 00	300,610 00
Leon.....	25,484	316,800 00	368,030 00	38,080 00	436,090 00
Liberty.....	25,438	255,305 00	307,400 00	34,520 00	342,020 00
Napoleon.....	17,580	206,170 00	311,170 00	40,030 00	351,200 00
Norvell.....	19,535	231,980 00	287,680 00	44,055 00	341,745 00
Parma.....	22,310	323,335 00	423,890 00	50,455 00	474,345 00
Pulaski.....	22,380	312,260 00	379,080 00	38,480 00	417,540 00
Rives.....	22,170	314,110 00	334,560 00	35,550 00	380,400 00
Sandstone.....	22,584	332,730 00	333,930 00	45,540 00	428,470 00
Springport.....	22,234	328,660 00	335,430 00	54,370 00	390,000 00
Summit.....	19,390	278,680 00	367,030 00	39,630 00	406,710 00
Spring Arbor.....	22,477	391,430 00	415,820 00	48,300 00	484,020 00
Tompkins.....	22,453	287,415 00	294,130 00	27,200 00	391,320 00
Waterloo.....	23,470	204,380 00	313,170 00	39,890 00	353,050 00
Jackson City—					
1st Ward.....		312,500 00	495,595 00	85,050 00	580,645 00
2d Ward.....		223,650 00	374,485 00	88,090 00	462,485 00
3d Ward.....		127,500 00	192,345 00	13,300 00	205,645 00
4th Ward.....		336,875 00	593,400 00	61,550 00	654,950 00
5th Ward.....		272,900 00	413,045 00	31,400 00	444,445 00
6th Ward.....		205,300 00	311,550 00	25,400 00	338,950 00
7th Ward.....		239,975 00	433,220 00	21,050 00	454,270 00
8th Ward.....		79,025 00	145,995 00	66,375 00	212,370 00
Totals.....	433,055	\$3,136,710 00	\$10,058,110 00	\$1,323,780 00	\$11,361,890 00

STATE OF MICHIGAN, } ss.  
COUNTY OF JACKSON,

We, Joshua Clement, Chairman, and A. M. Tinker, Clerk of the Board of Supervisors of the County of Jackson, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Jackson aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House in the City of Jackson, on the 21st day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 26th day of June, A. D. 1876.

{ L. S. }

A. M. TINKER,

Clerk of Board of Supervisors of Jackson County.

JOSHUA CLEMENT,  
Chairman Board of Supervisors of Jackson County.



## KALAMAZOO COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Kalamazoo, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Alamo.....	23,034	\$274,215 00	\$219,180 00	\$32,320 00	\$251,500 00
Brady.....	21,753	248,240 00	245,120 00	32,880 00	278,000 00
Charleston.....	21,851	334,750 00	334,750 00	39,250 00	374,000 00
Climax.....	22,948	316,765 00	316,590 00	41,410 00	358,000 00
Comstock.....	22,140	500,700 00	431,580 00	83,420 00	515,000 00
Cooper.....	22,529	883,170 00	335,390 00	42,510 00	378,000 00
Kalamazoo.....	21,812	2,057,910 00	1,915,370 00	634,590 00	2,550,000 00
Oshemo.....	22,500	410,290 00	345,850 00	39,050 00	384,900 00
Pavilion.....	21,968	261,660 00	246,070 00	32,030 00	278,100 00
Portage.....	20,901	316,930 00	316,930 00	30,880 00	347,790 00
Prairie Ronde.....	22,352	370,180 00	300,620 00	36,890 00	337,700 00
Richland.....	19,335	445,615 00	434,140 00	70,860 00	505,000 00
Ross.....	20,639	363,500 00	327,190 00	65,610 00	392,800 00
Schoolcraft.....	21,096	573,620 00	520,000 00	87,670 00	607,670 00
Texas.....	22,111	307,720 00	270,690 00	25,110 00	295,800 00
Wakeshma.....	23,016	267,125 00	218,435 00	31,565 00	250,000 00
Totals.....	350,605	\$7,412,390 00	\$6,778,105 00	\$1,326,155 00	\$8,104,260 00

STATE OF MICHIGAN, }  
COUNTY OF KALAMAZOO, } ss.

We, Stephen V. R. Earl, Chairman, and Henry S. Sleeper, Clerk of the Board of Supervisors of the County of Kalamazoo, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Kalamazoo aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the Village of Kalamazoo, on the 16th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 17th day of June, A. D. 1876.

L. S.

HENRY S. SLEEPER,

Clerk of Board of Supervisors of Kalamazoo County.

STEPHEN V. R. EARL,  
Chairman Board of Supervisors of Kalamazoo County.

## KALKASKA COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Kalkaska, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Boardman.....	20,240.30	\$70,443 00	\$79,226 00	\$3,329 00	\$82,555 00
Clearwater.....	74,877.00	297,026 00	297,026 00	5,010 00	302,036 00
Cold Springs.....	17,857.42	65,325 00	65,325 00	1,000 00	66,325 00
Centre Plains.....	122,427.00	545,389 00	489,907 00	7,820 00	497,727 00
Excelsior.....	18,990.90	75,235 00	75,235 00	389 00	75,624 00
Grayling.....	114,037.00	531,420 00	531,420 00	10,799 00	542,219 00
Kalkaska.....	19,719.00	73,712 00	85,253 00	7,955 00	93,908 00
Orange.....	16,516.47	68,063 00	68,063 00	2,416 00	70,479 00
Rapid River.....	38,463.43	148,741 00	148,741 00	6,281 00	155,022 00
Springfield.....	76,308.00	525,353 00	409,422 00	7,320 00	416,742 00
South Branch.....	29,763.00	120,957 00	119,327 00	1,200 00	120,527 00
Wilson.....	18,883.00	80,866 00	80,866 00	2,002 00	82,868 00
Totals .....	565,882.57	\$2,602,530 00	\$2,449,811 00	\$55,521 00	\$2,505,332 00

STATE OF MICHIGAN, } ss.  
COUNTY OF KALKASKA, }

We, M. M. Manley, Chairman, and O. S. Curtis, Clerk of the Board of Supervisors of the County of Kalkaska, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Kalkaska aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the Village of Kalkaska, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 15th day of June, A. D. 1876.

L. &

O. S. CURTIS,

M. M. MANLEY,  
Chairman Board of Supervisors of Kalkaska County.

Clerk of Board of Supervisors of Kalkaska County.

## KENT COUNTY.

*STATEMENT of the Valuation of Taxable Property in the Several Townships of the County of Kent, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Ada.....	21,330.00	\$234,745 00	\$344,787 00	\$51,545 00	\$386,332 00
Algoma.....	22,077.50	261,980 00	252,811 00	37,525 00	290,336 00
Alpine.....	23,162.00	491,600 00	491,600 00	49,645 00	541,245 00
Bowne.....	23,033.86	246,285 00	235,690 00	31,235 00	316,925 00
Byron.....	22,454.00	266,220 00	236,936 00	38,390 00	275,326 00
Caledonia.....	21,630.00	342,270 00	321,734 00	35,250 00	356,984 00
Cannon.....	22,597.00	533,600 00	341,504 00	65,940 00	407,444 00
Cascade.....	20,869.00	390,730 00	321,050 00	39,115 00	360,165 00
Courtland.....	23,394.00	399,715 00	311,778 00	43,098 00	354,876 00
Gaines.....	22,068.00	368,256 00	335,113 00	41,336 00	376,449 00
Grand Rapids.....	19,968.75	934,630 00	722,012 00	63,640 00	785,652 00
Grattan.....	21,786.00	319,825 00	353,005 00	53,635 00	406,640 00
Lowell.....	21,401.00	552,165 00	535,601 00	107,270 00	642,871 00
Nelson.....	21,632.00	236,410 00	203,499 00	28,120 00	231,619 00
Oakfield.....	21,761.00	319,310 00	306,538 00	38,375 00	344,913 00
Paris.....	22,443.78	597,445 00	715,439 00	57,820 00	773,289 00
Plainfield.....	22,412.00	373,695 00	302,112 00	45,525 00	407,637 00
Solon.....	22,106.00	189,112 00	174,381 00	33,250 00	212,631 00
Sparta.....	22,756.00	390,305 00	380,305 00	68,983 00	449,290 00
Spencer.....	21,910.28	123,315 00	123,315 00	8,910 00	132,225 00
Tyrone.....	22,680.00	145,605 00	145,605 00	10,845 00	156,440 00
Vergennes.....	21,945.00	422,020 00	363,360 00	43,770 00	407,130 00
Walker.....	21,000.00	520,380 00	546,924 00	47,975 00	594,899 00
Wyoming.....	19,620.00	519,425 00	407,749 00	55,615 00	463,364 00
Grand Rapids City—					
1st Ward.....	1,060.75	663,905 00	732,952 00	29,650 00	762,602 00
2d Ward.....	167.63	2,031,150 00	2,239,342 00	742,440 00	2,981,792 00
3d Ward.....	926.50	1,364,730 00	1,610,331 00	232,050 00	1,942,431 00
4th Ward.....	340.00	1,656,860 00	1,888,820 00	223,010 00	2,111,830 00
5th Ward.....	700.00	562,365 00	545,979 00	48,700 00	594,679 00
6th Ward.....	780.00	253,085 00	263,208 00	14,120 00	277,328 00
7th Ward.....	230.00	455,530 00	415,102 00	51,980 00	467,082 00
8th Ward.....	500.00	553,510 00	495,945 00	69,830 00	565,775 00
Totals.....	530,722.28	\$16,703,568 00	\$16,793,567 00	\$2,613,594 00	\$19,407,161 00

STATE OF MICHIGAN, } ss.  
COUNTY OF KENT,

We, J. W. Walker, Chairman, and Hobart H. Chipman, Clerk of the Board of Supervisors of the County of Kent, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Kent aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the City of Grand Rapids, in the County of Kent, on the 30th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 13th day of July, A. D. 1876.

J. W. WALKER,  
Chairman Board of Supervisors of Kent County.

HOBART H. CHIPMAN,  
Clerk of Board of Supervisors of Kent County.

## KEWEENAW COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Keweenaw, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Allonez.....	16,946.90	\$91,650 00	\$125,000 00	\$21,650 00	\$146,650 00
Clifton.....	15,587.41	73,644 86	100,000 00	18,015 00	118,015 00
Houghton.....	23,385.99	123,000 00	165,000 00	35,975 00	200,975 00
Sherman.....	34,751.93	122,263 00	165,000 00	43,224 68	208,224 68
Copper Harbor.....	44,189.02	128,630 91	130,000 00	2,725 00	132,725 00
Grant.....	36,440.32	124,049 00	135,000 00	6,000 00	141,000 00
Eagle Harbor.....	20,246.01	153,480 00	180,000 00	23,590 00	203,590 00
Totals .....	191,547.58	\$316,717 77	\$1,000,000 00	\$151,179 68	\$1,151,179 68

STATE OF MICHIGAN, } ss.  
COUNTY OF KEWEENAW, }

We, H. H. Boucher, Chairman, and Jos. Retallack, Jr., Clerk of the Board of Supervisors of the County of Keweenaw, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Keweenaw aforesaid, for the year 1876, as assessed and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the village of Eagle River, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County this 12th day of June, A. D. 1876.

JOS. RETALLACK, JR., *Chairman Board of Supervisors of Keweenaw County.*  
*Clerk of Board of Supervisors of Keweenaw County.*

H. H. BOUCHER,

## LAKE COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Lake, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Chase.....	20,723.00	\$112,202 00	\$112,202 00	\$16,872 00	\$129,074 00
Cherry Valley.....	20,604.67	89,320 00	89,320 00	5,425 00	94,745 00
Dover.....	22,831.00	143,909 00	126,609 00	5,090 00	131,699 00
Ellsworth.....	43,308.23	216,269 00	216,269 00	6,430 00	222,699 00
Eden.....	36,584.57	98,260 80	114,610 80	460 00	115,070 80
Elk.....	62,132.00	157,934 00	186,534 00	1,535 00	188,369 00
Glencoe.....	20,407.30	75,520 00	75,520 00	4,080 00	79,600 00
Lake.....	21,347.00	88,170 00	88,170 00	1,100 00	89,270 00
Pinora.....	20,945.81	138,625 00	104,725 00	3,855 00	108,580 00
Pleasant Plains.....	19,666.00	71,898 00	88,498 00	7,195 00	95,693 00
Webber.....	15,248.83	49,829 00	67,179 00	4,723 00	61,902 00
Yates.....	20,159.00	108,685 00	90,885 00	9,115 00	100,000 00
Totals .....	323,956.91	\$1,350,521 80	\$1,350,521 80	\$66,180 00	\$1,416,701 80

STATE OF MICHIGAN, } ss.  
COUNTY OF LAKE, }

We, I. D. Blood, Chairman, and Augustus Towner, Clerk of the Board of Supervisors of the County of Lake, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Lake aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House in the Village of Baldwin, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 5th day of July, A. D. 1876.

AUGUSTUS TOWNER, *Chairman Board of Supervisors of Lake County.*  
*Clerk of Board of Supervisors of Lake County.*

I. D. BLOOD,

## LAPEER COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Lapeer, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Almont.....	21,014.00	\$326,240 00	\$324,210 00	\$113,790 00	\$433,000 00
Attica.....	22,735.00	123,860 00	134,620 00	25,380 00	160,000 00
Arcadia.....	23,000.00	108,360 00	127,030 00	2,970 00	130,000 00
Burnside.....	34,530.00	77,125 00	94,980 00	15,020 00	110,000 00
Burlington.....	22,594.00	72,520 00	72,450 00	12,550 00	85,000 00
Dryden.....	22,673 00	217,770 00	232,235 00	37,765 00	270,000 00
Deerfield.....	22,937.00	80,660 00	92,105 00	2,895 00	95,000 00
Elba.....	22,240.00	137,030 00	149,460 00	20,540 00	170,000 00
Goodland.....	22,640.00	62,180 00	71,435 00	8,565 00	80,000 00
Hadley.....	22,299.00	214,255 00	217,315 00	27,685 00	245,000 00
Imlay.....	22,800.00	95,209 00	100,430 00	19,570 00	120,000 00
Lapeer.....	20,527.00	672,308 00	135,530 00	79,470 00	215,000 00
Lapeer City—					
1st Ward.....		70,480 00	76,556 00	23,010 00	99,506 00
2d Ward.....		70,110 00	76,870 00	32,910 00	109,780 00
3d Ward.....		43,470 00	47,333 00	16,000 00	63,333 00
4th Ward.....		92,480 00	100,581 00	21,740 00	122,321 00
Mayfield.....	19,904.00	118,640 00	113,020 00	36,980 00	150,000 00
Metamora.....	22,268.00	186,135 00	208,330 00	35,670 00	245,000 00
Marathon.....	21,158.00	124,675 00	121,310 00	28,690 00	150,000 00
North Branch.....	23,230.00	78,455 00	87,725 00	12,275 00	100,000 00
Oregon.....	22,558.97	75,467 00	106,192 00	8,808 00	115,000 00
Rich.....	21,170.00	67,330 00	67,535 00	2,465 00	70,000 00
Totals.....	412,273.97	\$3,114,709 00	\$2,758,252 00	\$584,748 00	\$3,343,000 00

STATE OF MICHIGAN, { ss.  
COUNTY OF LAPEER, {

We, Peter Stiver, Chairman, and H. A. Birdsall, Deputy Clerk of the Board of Supervisors of the County of Lapeer, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several townships of the County of Lapeer aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the city of Lapeer, on the 18th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 18th day of June, A. D. 1876.

PETER STIVER,  
Chairman Board of Supervisors of Lapeer County.

H. A. BIRDSALL,  
Dep. Clerk of Board of Supervisors of Lapeer County.

## LEELANAW COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Leelanaw, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Solon .....	14,593.27	\$38,795 00	\$38,795 00	\$3,885 00	\$40,680 00
Leelanaw .....	21,236.74	76,547 00	76,537 00	17,960 00	94,497 00
Bingham .....	24,003.16	61,830 00	61,830 00	14,690 00	76,510 00
Centerville .....	4,203.02	10,427 00	10,427 00	13,215 00	23,642 00
Cleveland .....	17,382.33	42,215 00	42,215 00	5,660 00	47,875 00
Leland .....	9,240.07	79,840 00	79,840 00	37,798 00	117,638 00
Ellen Arbor .....	10,123.25	35,090 00	35,090 00	16,045 00	51,135 00
Empire .....	21,681.14	47,615 00	47,615 00	5,425 00	53,040 00
Kasson .....	21,705.45	55,220 00	55,220 00	3,745 00	58,965 00
Elmwood .....	13,256.34	43,352 00	43,352 00	8,550 00	51,902 00
<b>Totals .....</b>	<b>157,484.77</b>	<b>\$488,921 00</b>	<b>\$488,921 00</b>	<b>\$126,963 00</b>	<b>\$615,884 00</b>

STATE OF MICHIGAN, } ss.  
COUNTY OF LEELANAW, }

We, James Lee, Chairman, and A. John, Clerk of the Board of Supervisors of the County of Leelanaw, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Leelanaw aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Clerk's office, in the Village of Northport, on the 14th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 14th day of June, A. D. 1876.

{ L. s. }

JAMES LEE,

Chairman Board of Supervisors of Leelanaw County.

A. JOHN,

Clerk of Board of Supervisors of Leelanaw County.

## LENAWEE COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Lenawee, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
City of Adrian—					
1st Ward.....	-----	\$296,655 00	\$299,621 00	\$61,875 00	\$361,496 00
2d Ward.....	-----	349,595 00	353,090 00	102,635 00	455,725 00
3d Ward.....	-----	307,475 00	310,549 00	68,300 00	378,849 00
4th Ward.....	-----	391,900 00	387,981 00	98,150 00	481,131 00
Adrian.....	22,565	505,335 00	490,175 00	74,390 00	564,565 00
Blissfield.....	12,952	224,130 00	224,130 00	56,490 00	280,620 00
Cambridge.....	20,919	262,440 00	262,440 00	58,650 00	321,090 00
Clinton.....	11,410	399,960 00	383,962 00	104,430 00	488,392 00
Deerfield.....	16,744	161,370 00	161,370 00	32,321 00	193,691 00
Dover.....	22,314	394,940 00	390,991 00	71,220 00	462,211 00
Fairfield.....	26,505	442,685 00	447,111 00	67,486 00	514,697 00
Franklin.....	23,325	444,770 00	440,323 00	74,700 00	515,023 00
Hudson.....	22,118	639,130 00	689,130 00	158,720 00	847,850 00
Macon.....	20,580	293,360 00	293,360 00	54,910 00	348,270 00
Madison.....	19,991	475,410 00	451,640 00	81,780 00	533,430 00
Modina.....	29,940	460,900 00	456,291 00	106,350 00	562,641 00
Ogden.....	26,966	256,200 00	256,200 00	54,590 00	310,790 00
Palmyra.....	21,717	301,110 00	301,110 00	54,140 00	355,250 00
Raisin.....	22,662	458,740 00	454,153 00	75,330 00	529,483 00
Ridgeway.....	17,206	213,050 00	213,050 00	40,300 00	253,250 00
Riga.....	25,837	173,845 00	173,845 00	40,245 00	214,090 00
Rollin.....	21,100	309,770 00	309,770 00	48,980 00	358,750 00
Rome.....	23,141	401,050 00	461,207 00	47,760 00	508,967 00
Seneca.....	25,050	441,180 00	450,002 00	94,330 00	544,332 00
Tecumseh.....	11,186	621,510 00	590,435 00	165,835 00	756,270 00
Woodstock.....	21,271	222,220 00	233,330 00	32,100 00	265,520 00
Totals.....	468,189	\$9,498,730 00	\$9,485,266 00	\$1,921,017 00	\$11,406,283 00

STATE OF MICHIGAN, }  
COUNTY OF LENAWE, } ss.

We, Alfred D. Hall, Chairman, and Henry C. Conkling, Clerk of the Board of Supervisors of the County of Lenawee, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several townships of the County of Lenawee aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the city of Adrian, on the 17th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names and affixed the Seal of said County, this 28th day of June, A. D. 1876.

{  
L. S.  
}

HENRY C. CONKLING,

Clerk of Board of Supervisors of Lenawee County.

Per G. W. WESTERMAN, Deputy Clerk.

ALFRED D. HALL,  
Chairman Board of Supervisors of Lenawee County.

## LIVINGSTON COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Livingston, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Brighton.....	22,806.58	\$322,470 00	\$570,470 00	\$74,980 00	\$845,430 00
Conway.....	23,130.00	574,620 00	319,620 00	70,455 00	390,075 00
Cohoctah.....	24,336.00	164,800 00	350,800 00	34,469 00	386,269 00
Deerfield.....	23,211.00	532,585 00	391,585 00	108,600 00	500,185 00
Genoa.....	23,022.00	214,450 00	481,450 00	29,185 00	490,635 00
Green Oak.....	23,146.00	191,660 00	463,060 00	31,825 00	495,485 00
Howell.....	22,414.45	1,558,420 00	596,420 00	503,890 00	1,100,310 00
Hartland.....	23,295.73	286,357 00	491,357 00	34,010 00	525,367 00
Hamburg.....	23,626.00	168,320 00	414,320 00	36,310 00	450,630 00
Handy.....	22,020.00	564,420 00	462,420 00	87,770 00	550,190 00
Iosco.....	22,515.83	159,690 00	339,690 00	20,710 00	380,400 00
Marion.....	23,186.00	200,270 00	484,270 00	55,900 00	520,170 00
Oceola.....	23,155.00	213,530 00	490,530 00	40,150 00	500,680 00
Putnam.....	22,127.00	271,570 00	454,570 00	40,580 00	496,150 00
Tyrone.....	23,155.00	235,060 00	456,060 00	34,530 00	490,610 00
Unadilla.....	22,042.00	195,775 00	468,775 00	51,500 00	520,275 00
Totals.....	366,185.59	\$5,843,997 00	\$7,165,997 00	\$1,254,844 00	\$8,420,841 00

STATE OF MICHIGAN, } ss.  
COUNTY OF LIVINGSTON, }

We, Wheaton Hicks, Chairman, and Benj. F. Batcheler, Clerk of the Board of Supervisors of the County of Livingston, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Livingston aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House in the Village of Howell, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 14th day of June, A. D. 1876.

WHEATON HICKS,

Chairman Board of Supervisors of Livingston County.

BENJ. F. BATCHELER, by FRANK O. BURT, Deputy.

Clerk of Board of Supervisors of Livingston County.

## MACKINAC COUNTY.

*STATEMENT of the Valuation of Taxable Property in the Several Townships of the County of Mackinac, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Moran.....	154,821	\$654,991 00	\$654,991 00	\$32,525 00	\$687,516 00
Holmes.....	22,193	68,791 00	68,791 00	14,775 00	73,566 00
St. Ignace.....	17,967	68,010 00	68,010 00	4,500 00	72,560 00
Totals.....	194,971	\$781,792 00	\$781,792 00	\$51,800 00	\$833,642 00

STATE OF MICHIGAN, } ss.  
COUNTY OF MACKINAC, }

We, James Lasley, Chairman and John Biddle, Clerk of the Board of Supervisors of the County of Mackinac, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Mackinac aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House in the Village of Mackinac, on the 18th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 18th day of June, A. D. 1876.

{ L. S. }

JOHN BIDDLE,

Clerk of Board of Supervisors of Mackinac County.

JAMES LASLEY,  
Chairman Board of Supervisors of Mackinac County.



## MACOMB COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Macomb, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Armada.....	22,708	\$385,950 00	\$383,310 00	\$61,690 00	\$445,000 00
Bruce.....	23,040	617,505 00	615,770 00	174,230 00	790,000 00
Clinton.....	20,348	577,780 00	568,080 00	171,920 00	740,000 00
Chesterfield.....	19,141	353,100 00	345,870 00	84,130 00	430,000 00
Erin.....	17,373	335,885 00	333,800 00	46,200 00	380,000 00
Harrison.....	8,993	85,740 00	83,735 00	14,245 00	98,000 00
Lenox.....	24,000	292,950 00	293,240 00	46,760 00	340,000 00
Macomb.....	23,880	292,970 00	291,970 00	63,030 00	355,000 00
Ray.....	22,706	336,410 00	336,290 00	43,710 00	380,000 00
Richmond.....	24,193	356,665 00	346,445 00	83,555 00	430,000 00
Shelby.....	23,050	405,820 00	388,220 00	81,780 00	470,000 00
Sterling.....	22,935	296,460 00	288,780 00	51,240 00	340,000 00
Warren.....	23,098	321,080 00	315,790 00	24,210 00	340,000 00
Washington.....	23,538	534,600 00	564,520 00	170,480 00	735,000 00
Totals.....	299,008	\$5,242,955 00	\$5,155,820 00	\$1,117,180 00	\$6,273,000 00

STATE OF MICHIGAN, } ss.  
COUNTY OF MACOMB,

We, Louis Groesbeck, Chairman, and C. S. Groesbeck, Clerk of the Board of Supervisors of the County of Macomb, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Macomb, aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in Mt. Clemens, on the 13th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 13th day of June, A. D. 1876.

L. S.

LOUIS GROESBECK,

Chairman Board of Supervisors of Macomb County.

C. S. GROESBECK,

Clerk of Board of Supervisors of Macomb County.

## MANITOU COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Manitou, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Chandler.....	2,295.64	\$9,346 00	\$9,641 69	\$4,625 00	\$14,266 69
Peelino.....	7,326.60	11,720 00	11,356 23	7,920 00	19,276 23
Galliee.....	12,487.50	12,646 50	15,609 38	8,917 50	24,526 88
South Manitou.....	12,355.51	43,101 00	39,664 40	5,225 00	44,889 40
Totals.....	34,466.25	\$76,813 50	\$78,271 70	\$26,687 50	\$102,959 20

STATE OF MICHIGAN, } ss.  
COUNTY OF MANITOU,

We, Fredrick Butts, Chairman, and Augustus Sendenburgh, Clerk of the Board of Supervisors of the County of Manitou, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Manitou aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the County Seat, in the Village of St. James, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 14th day of June, A. D. 1876.

L. S.

FREDRICK BUTTS,

Chairman Board of Supervisors of Manitou County.

AUGUSTUS SENDENBURGH,

Clerk of Board of Supervisors of Manitou County.

## MANISTEE COUNTY.

*STATEMENT of the Valuation of Taxable Property in the Several Townships of the County of Manistee, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
<b>Manistee City—</b>					
1st Ward.....		\$67,076 00	\$67,067 00	\$34,177 00	\$101,233 00
2d Ward.....		192,925 00	192,925 00	102,920 00	295,845 00
3d Ward.....		102,400 00	102,400 00	20,700 00	183,100 00
4th Ward.....		139,040 00	139,040 00	64,425 00	203,465 00
Brown.....	77,686.16	103,337 00	103,377 00	7,355 00	110,692 00
Stronach.....	69,211.77	156,897 44	156,897 44	25,530 00	182,447 44
Manistee.....	23,310.98	106,456 00	106,456 00	32,630 00	139,086 00
Filer.....	10,034.20	50,165 00	50,165 00	17,925 00	68,090 00
Springdale.....	12,208.15	11,390 00	11,390 00	2,740 00	14,130 00
Onokama.....	10,669 90	18,518 00	18,518 00	9,045 00	27,563 00
Pleasanton.....	17,787 65	23,734 60	23,734 00	8,377 00	37,111 00
Marilla.....	18,004.65	29,447 00	29,447 00	1,464 00	30,911 00
Arcadia.....	11,844.91	19,685 00	19,685 00	2,925 00	22,610 00
Bear Lake.....	18,661.61	32,636 75	32,636 75	9,432 00	42,068 75
<b>Totals.....</b>	<b>269,348.98</b>	<b>\$1,118,807 19</b>	<b>\$1,118,707 19</b>	<b>\$339,685 00</b>	<b>\$1,458,392 19</b>

STATE OF MICHIGAN, } ss.  
COUNTY OF MANISTEE, }

We, David S. Harley, Chairman, and James H. Golden, Clerk of the Board of Supervisors of the County of Manistee, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Manistee aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Clerk's Office, in the City of Manistee, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 18th day of July, A. D. 1876.

{ L. S. }

JAMES H. GOLDEN,  
Clerk of Board of Supervisors of Manistee County.

D. S. HARLEY,  
Chairman Board of Supervisors of Manistee County.

## APPENDIX.

## MARQUETTE COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Marquette, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Marquette City.....	-----	\$393,770 00	\$625,525 00	\$149,475 00	\$775,000 00
Ishpeming City.....	-----	141,700 00	167,550 00	50,450 00	218,000 00
Negaunee City.....	-----	155,625 00	180,625 00	68,875 00	247,500 00
Negaunee.....	29,364.29	52,638 00	49,910 00	10,190 00	60,000 00
Ishpeming.....	72,188.92	102,121 00	114,440 00	6,200 00	120,640 00
Marquette.....	40,206.78	87,880 00	79,900 00	10,100 00	90,000 00
Chocolay.....	103,918.87	166,979 00	166,667 50	13,332 50	180,000 00
Forsyth.....	120,954.67	132,735 00	154,000 00	2,000 00	156,000 00
Richmond.....	24,754.42	62,190 00	52,850 00	2,800 00	55,750 00
Tilden.....	64,438.53	84,175 00	86,970 00	450 00	87,420 00
Ely.....	340,542.00	462,595 00	358,200 00	1,800 00	360,000 00
Michiganme.....	157,025.66	337,335 00	365,690 00	9,975 00	375,665 00
Republic.....	211,191.47	323,345 00	231,650 00	9,350 00	341,200 00
Totals.....	1,164,633.61	\$2,723,123 00	\$2,734,177 50	\$332,997 50	\$3,067,175 00

STATE OF MICHIGAN, } ss.  
COUNTY OF MARQUETTE, }

We, Joseph F. Stevens, Chairman *pro tem.*, and Francis M. Moore, Clerk of the Board of Supervisors of the County of Marquette, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Marquette aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the City of Marquette, on the 12th day of June, A. D. 1876.

{  
L. s.  
}

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 13th day of June, A. D. 1876.

J. F. STEVENS,

*Chairman pro tem. Board of Supervisors of Marquette County.*

F. M. MOORE-

*Clerk of Board of Supervisors of Marquette County.*

## STATE BOARD OF EQUALIZATION.

41

## MASON COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Mason, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Pere Marquette.....	7,195	\$61,775 00	\$56,775 00	\$16,885 00	\$73,660 00
Victory.....	20,711	43,208 00	43,208 00	4,467 00	47,675 00
Lincoln.....	5,852	25,792 00	20,792 00	13,685 50	34,477 50
Summit.....	8,115	27,780 90	27,780 90	3,066 00	30,836 90
Hamlin.....	12,706	24,634 00	24,634 00	13,811 50	38,445 50
Grant.....	29,953	51,883 00	51,883 00	3,270 00	55,153 00
Amber.....	14,028	35,148 00	43,898 00	6,215 00	50,113 00
Eden.....	25,208	61,058 00	61,058 00	2,525 00	63,583 00
Sherman.....	33,174	105,497 00	105,497 00	3,020 00	108,517 00
Free Soil.....	40,809	118,460 00	118,460 00	4,778 00	123,238 00
Branch.....	42,899	100,269 00	100,269 00	2,005 00	102,274 00
Riverton.....	19,538	60,850 00	60,850 00	9,250 00	70,100 00
Luddington City—					
1st Ward.....		87,736 00	87,736 00	49,219 00	136,955 00
2d Ward.....		35,839 00	35,839 00	9,025 00	44,864 00
3d Ward.....		41,424 00	41,424 00	3,595 00	45,019 00
4th Ward.....		113,958 00	113,958 00	41,490 00	155,448 00
Totals.....	265,183	\$995,311 90	\$994,061 90	\$186,297 00	\$1,180,358 90

STATE OF MICHIGAN, } ss.  
COUNTY OF MASON, }

We, Wm. Freeman, Chairman, and Charles T. Sawyer, Clerk of the Board of Supervisors of the County of Mason, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of the taxable property in the several townships of the County of Mason aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the City of Luddington, on the 15th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 25th day of July, A. D. 1876.

{ L. S. }

WM. FREEMAN,

Chairman Board of Supervisors of Mason County.

CHARLES T. SAWYER,  
Clerk of Board of Supervisors of Mason County.

## MECOSTA COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Mecosta, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Etna.....	22,077.32	\$125,701 00	\$115,820 00	\$53,758 00	\$169,578 00
Austin.....	23,068.00	118,925 00	105,505 00	4,532 00	110,037 00
Big Rapids.....	18,438.00	103,419 00	103,419 00	7,585 00	111,004 00
1st Ward.....		187,495 00	194,390 00	68,332 00	262,712 00
2d Ward.....		282,900 00	269,078 00	69,123 00	338,201 00
3d Ward.....		126,545 00	126,545 00	29,670 00	156,215 00
4th Ward.....		114,770 00	117,085 00	6,425 00	123,490 00
Chippewa.....	21,317.41	103,742 00	90,770 00	4,653 00	95,423 00
Colfax.....	21,107.27	72,256 00	72,256 00	7,200 00	79,456 00
Deerfield.....	22,476.00	97,482 00	82,842 00	9,610 00	92,452 00
Fork.....	22,436.63	70,607 00	60,006 00	2,488 00	62,494 00
Grant.....	21,434.69	85,189 00	80,078 00	4,338 00	84,416 00
Green.....	23,340.11	152,361 00	150,076 00	21,346 00	171,422 00
Hinton.....	22,290.67	106,476 00	103,282 00	10,999 00	114,281 00
Martiney.....	21,809.56	97,325 00	91,973 00	2,069 00	94,042 00
Mecosta.....	22,069.69	62,249 00	66,731 00	9,778 00	76,509 00
Millbrook.....	23,122.44	133,601 00	119,306 00	10,290 00	129,596 00
Sheridan.....	22,469.44	78,879 00	73,358 00	3,215 00	76,573 00
Wheatland.....	45,946.03	169,168 00	147,176 00	15,406 00	162,582 00
Totals.....	353,438.26	\$2,288,370 00	\$2,169,666 00	\$340,817 00	\$2,510,483 00

STATE OF MICHIGAN, }  
COUNTY OF MECOSTA, } ss.

We, Elias O. Rose, Chairman, and Charlie Gay, Clerk of the Board of Supervisors of the County of Mecosta, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Mecosta aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the City of Big Rapids, on the 14th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 6th day of July, A. D. 1876.

{  
L. s.  
}

CHARLIE GAY,

Clerk of Board of Supervisors of Mecosta County.

ELIAS O. ROSE,

Chairman Board of Supervisors of Mecosta County.

## MENOMINEE COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Menominee, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Cedarville.....	99,126 23	\$176,671 00	\$176,671 00	11,596 50	\$188,267 50
Ingallston.....	146,700 95	248,812 00	248,812 00	3,172 50	251,984 50
Menominee.....	379,282 85	799,786 08	799,786 08	123,281 75	923,067 83
Totals.....	625,120 03	\$1,225,269 08	\$1,225,269 08	\$138,050 75	\$1,363,319 83

STATE OF MICHIGAN, } ss.  
COUNTY OF MENOMINEE, }

We, Samuel M. Stephenson, Chairman, and Joseph Fleshiem, Clerk of the Board of Supervisors of the County of Menominee, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Menominee aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the Township of Menominee, on the 14th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 14th day of June, A. D. 1876.

{ L. s. }

S. M. STEPHENSON,

Chairman Board of Supervisors of Menominee County.

JOSEPH FLESHIEM,

Clerk of Board of Supervisors of Menominee County.

## MISSAUKEE COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Missaukee, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Caldwell.....	39,140.80	\$161,822 36	\$161,822 36	\$2,163 00	\$163,985 36
Clam Union.....	25,607.39	136,299 00	136,299 00	4,102 00	140,401 00
Pioneer.....	55,480.44	195,878 09	195,878 09	2,347 00	198,225 09
Reeder.....	96,521.15	388,668 83	388,668 83	12,890 00	401,558 83
Riverside.....	37,322.69	171,448 86	171,448 86	5,003 00	176,451 86
West Branch.....	33,765.13	178,772 13	178,772 13	2,826 08	181,598 21
Totals.....	297,888.10	\$1,232,889 27	\$1,232,889 27	\$20,331 08	\$1,253,220 35

STATE OF MICHIGAN, } ss.  
COUNTY OF MISSAUKEE, }

We, Minot Shippy, Chairman and M. D. Richardson, Clerk of the Board of Supervisors of the County of Missaukee, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Missaukee aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the Village of Lake City, on the 13th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 13th day of June, A. D. 1876.

MINOT SHIPPY,

Chairman Board of Supervisors of Missaukee County.

M. D. RICHARDSON,

Clerk of Board of Supervisors of Missaukee County.

## MIDLAND COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Midland, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Lincoln.....	14,065	\$29,590 00	\$28,111 00	\$4,380 00	\$32,471 00
Porter.....	22,405	26,650 00	45,305 00	2,040 00	47,345 00
Edonville.....	21,292	63,410 00	52,631 00	4,500 00	57,131 00
Geneva.....	21,065	54,546 00	54,332 00	1,065 00	55,397 00
Ingersoll.....	22,576	73,620 00	61,841 00	4,090 00	65,931 00
Mount Haley.....	14,607	25,996 00	32,235 00	1,840 00	34,075 00
Warren.....	22,713	58,325 00	56,131 00	11,550 00	67,681 00
Hope.....	37,747	108,440 00	94,343 00	3,600 00	97,943 00
Midland.....	45,054	115,010 00	302,915 00	56,338 00	359,253 00
Homer.....	33,883	86,320 00	84,594 00	4,115 00	88,709 00
Jerome.....	15,508	30,385 00	35,340 00	5,560 00	40,900 00
Jasper.....	44,706	124,480 00	112,032 00	3,882 00	115,914 00
Totals .....	315,026	\$796,752 00	\$959,810 00	\$102,940 00	\$1,062,750 00

STATE OF MICHIGAN, } ss.  
COUNTY OF MIDLAND, }

We, Samuel W. Hubbell, Chairman, and William Plummer, Clerk of the Board of Supervisors of the County of Midland, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Midland aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the Village of Midland City on the 29th day of June, A. D. 1876.

{ L. & }

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 31st day of July, A. D. 1876.

WILLIAM PLUMMER,

Clerk of Board of Supervisors of Midland County.

S. W. HUBBELL,  
Chairman Board of Supervisors of Midland County.

## MONROE COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Monroe, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Ash.....	22,300.00	\$183,790 00	\$183,790 00	\$27,870 00	\$211,660 00
Bedford.....	24,888.00	221,830 00	221,830 00	31,350 00	253,180 00
Berlin.....	22,568.00	155,640 00	155,640 00	25,610 00	179,250 00
Dundee.....	29,889.00	379,420 00	379,420 00	81,570 00	460,990 00
Erie.....	18,914.00	301,090 00	301,090 00	60,700 00	361,880 00
Exeter.....	21,877.00	196,200 00	196,200 00	29,350 00	225,550 00
Frenchtown.....	28,014.00	294,870 00	294,870 00	35,380 00	330,250 00
Ida.....	23,423.00	152,510 00	152,510 00	22,670 00	175,180 00
La Salle.....	16,452.00	209,070 00	209,070 00	\$2,670 00	241,740 00
London.....	22,300.00	122,145 00	122,145 00	23,970 00	146,115 00
Milan.....	22,500.00	197,595 00	197,595 00	30,525 00	228,120 00
Monroe.....	11,509.23	181,490 00	199,628 00	38,820 00	238,448 00
Raisinville.....	30,146.00	352,990 00	352,990 00	42,520 00	395,510 00
Summerfield.....	26,852.00	168,070 00	168,070 00	32,110 00	200,180 00
Whiteford.....	25,798.53	239,030 00	239,030 00	27,730 00	266,760 00
1st Ward.....		156,235 00	156,235 00	12,475 00	168,710 00
2d Ward.....		825,100 00	357,610 00	119,450 00	477,060 00
3d Ward.....		141,725 00	141,725 00	10,050 00	151,775 00
4th Ward.....		132,985 00	132,985 00	28,050 00	159,035 00
Totals.....	347,447.81	\$4,111,775 00	\$4,162,433 00	\$707,460 00	\$4,869,893 00

STATE OF MICHIGAN, } ss.  
COUNTY OF MONROE,

We, C. Hertzler, Chairman, and Edward R. Gilday, Clerk of the Board of Supervisors of the County of Monroe, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Monroe aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Clerk's Office, in the City of Monroe, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 24th day of June, A. D. 1876.

L. S.

EDWARD R. GILDAY,

Clerk of Board of Supervisors of Monroe County.

C. HERTZLER,  
Chairman Board of Supervisors of Monroe County.



## MONTCALM COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Montcalm, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Bloomer.....	22,890	\$257,410 00	\$261,580 00	\$38,420 00	\$300,000 00
Belvidere.....	16,702	113,155 00	125,155 00	20,835 00	145,990 00
Bushnell.....	22,543	208,200 00	214,200 00	19,318 00	233,518 00
Cato.....	21,371	149,130 00	149,130 00	25,140 00	174,270 00
Crystal.....	21,500	142,816 00	157,816 00	12,109 00	169,925 00
Day.....	23,096	255,465 00	265,000 00	27,975 00	292,975 00
Douglass.....	22,271	169,995 00	173,995 00	7,920 00	181,915 00
Eureka.....	19,451	162,895 00	167,895 00	27,015 00	194,910 00
Evergreen.....	22,173	150,290 00	167,780 00	11,995 00	179,775 00
Fairplains.....	20,538	203,924 00	214,924 00	25,681 00	240,605 00
Ferris.....	23,046	138,340 00	148,340 00	6,451 00	154,791 00
Greenville City—					
1st Ward.....	1,280	107,073 00	156,073 00	34,672 00	190,745 00
2d Ward.....	640	140,200 00	152,200 00	62,600 00	214,800 00
3d Ward.....	640	140,777 00	140,777 00	29,723 00	170,500 00
Home.....	22,856	179,971 00	179,971 00	3,145 00	183,116 00
Maple Valley.....	19,972	140,985 00	190,985 00	34,339 00	225,374 00
Montcalm.....	22,314	171,050 00	171,050 00	20,837 00	191,887 00
Pine.....	22,062	146,390 00	156,390 00	16,450 00	172,840 00
Pierston.....	21,826	154,290 00	187,620 00	19,260 00	206,880 00
Reynolds.....	20,332	85,245 00	105,245 00	11,600 00	116,845 00
Richland.....	22,500	188,292 00	188,292 00	4,320 00	192,582 00
Sydney.....	22,008	180,105 00	186,605 00	96,836 00	283,441 00
Winfield.....	22,482	140,690 00	149,130 00	5,640 00	154,770 00
<b>Totals.....</b>	<b>434,493</b>	<b>\$3,732,648 00</b>	<b>\$4,010,123 00</b>	<b>\$562,331 00</b>	<b>\$4,572,454 00</b>

STATE OF MICHIGAN, } ss.  
COUNTY OF MONTCALM, }

We, J. M. Dickerson, Chairman, and S. Perry Youngs, Clerk of the Board of Supervisors of the County of Montcalm, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Montcalm aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Village of Stanton, in the County of Montcalm, on the 16th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 27th day of June, A. D. 1876.

{ L. S. }

S. PERRY YOUNGS,

Clerk of Board of Supervisors of Montcalm County.

J. M. DICKERSON,

Chairman Board of Supervisors of Montcalm County.

## MUSKEGON COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Muskegon, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Blue Lake.....	20,401.00	\$18,370 00	\$18,370 00	\$1,845 00	\$20,215 00
Casinovia.....	22,248.00	184,065 00	205,068 75	20,370 00	225,438 75
Cedar Creek.....	19,221.00	28,362 00	26,934 40	5,180 00	32,114 40
Dalton.....	19,902.74	37,353 00	29,882 40	2,605 00	32,887 40
Egelston.....	19,439.71	27,914 00	29,309 70	2,837 00	32,146 70
Fruitland.....	22,013.56	60,840 00	69,966 00	15,299 00	85,235 00
Fruitport.....	32,982.17	99,745 00	89,770 50	2,751 00	92,521 50
Holton.....	8,129.00	32,761 00	32,761 00	14,499 00	47,260 00
Lakeside.....	1,267.00	128,200 00	128,200 00	67,500 00	195,700 00
Laketon.....	11,547.45	74,600 00	67,140 00	10,440 00	77,580 00
Montague.....	14,800.00	174,900 00	166,155 00	54,550 00	220,705 00
Moorland.....	21,942.68	50,547 00	42,964 85	2,326 00	45,290 85
Muskegon.....	19,118.00	108,875 00	100,165 00	81,867 00	132,022 00
Muskegon City—					
1st Ward.....		227,810 00	227,810 00	67,780 00	295,590 00
2d Ward.....	2,304.40	447,665 00	447,635 00	179,550 00	627,205 00
3d Ward.....		248,605 00	248,605 00	99,105 00	347,710 00
4th Ward.....		284,900 00	284,900 00	79,250 00	364,050 00
Norton.....	15,964.00	63,675 00	50,940 00	8,335 00	59,205 00
Ravenna.....	22,322.54	119,880 00	113,886 00	12,435 00	126,321 00
White Hall.....	6,287.00	186,070 00	185,316 50	76,315 00	260,631 50
White River.....	6,398.03	45,839 00	45,839 00	18,870 00	64,709 00
Totals.....	285,588.28	\$2,659,846 00	\$2,611,539 20	\$772,890 00	\$3,383,938 20

STATE OF MICHIGAN, }  
COUNTY OF MUSKEGON, } ss.

We do hereby certify that the foregoing is a true, correct and compared statement, showing the number of acres of land assessed, the aggregate value of the real and personal property in the County of Muskegon, and the number of acres of each town, and of the value of the real estate and personal property in each town and ward in said County as assessed by the supervisor of each town and ward in the year 1876, and as equalized by the Board of Supervisors of said County at their session held in June, A. D. 1876.

Witness our hands at the City of Muskegon, Michigan, July 10th, 1876.

{ L. S. }

DAVID McLAUGHLIN,

Clerk of Board of Supervisors of Muskegon County.

M. B. CONVERSE,

Chairman Board of Supervisors of Muskegon County.

## NEWAYGO COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Newaygo, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Ashland.....	21,493	\$136,068 00	\$104,112 00	\$10,888 00	\$115,000 00
Brooks.....	20,055	206,065 00	82,175 00	47,825 00	130,000 00
Big Prairie.....	42,716	150,930 00	108,085 00	6,915 00	115,000 00
Bridgeton.....	22,529	44,530 00	34,898 00	10,102 00	45,000 00
Beaver.....	63,975	283,085 00	185,134 00	4,866 00	190,000 00
Barton.....	21,993	104,920 00	66,000 00	4,000 00	70,000 00
Croton.....	31,934	89,300 00	61,133 00	28,867 00	90,000 00
Dayton.....	22,620	106,070 00	110,900 00	19,010 00	130,000 00
Denver.....	32,820	119,370 00	113,555 00	11,445 00	125,000 00
Ensley.....	22,141	128,250 00	97,330 00	17,670 00	115,000 00
Everett.....	54,912	226,866 00	113,800 00	11,200 00	125,000 00
Grant.....	20,489	51,610 00	38,745 00	1,255 00	40,000 00
Monroe.....	64,564	220,608 00	185,935 00	4,065 00	190,000 00
Norwich.....	21,681	103,381 00	81,649 00	8,351 00	90,000 00
Sherman.....	31,846	132,485 00	118,785 00	7,215 00	126,000 00
Sheridan.....	21,971	94,665 00	88,845 00	11,155 00	100,000 00
Totals.....	517,770	\$2,210,233 00	\$1,591,171 00	\$204,829 00	\$1,796,000 00

STATE OF MICHIGAN, } ss.  
COUNTY OF NEWAYGO, }

We, James Barton, Chairman, and Sanford Brown, Clerk of the Board of Supervisors of the County of Newaygo, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Newaygo aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the Village of Newaygo, on the 13th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 10th day of July, A. D. 1876.

{ L. S. }

SANFORD BROWN,

Clerk of Board of Supervisors of Newaygo County.

JAMES BARTON,

Chairman Board of Supervisors of Newaygo County.

## OAKLAND COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Oakland, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Addison.....	23,065	\$203,310 00	\$200,310 00	\$41,130 00	\$241,440 00
Avon.....	22,644	466,940 00	466,940 00	75,630 00	542,570 00
Bloomfield.....	22,120	453,570 00	453,570 00	81,360 00	534,930 00
Brandon.....	23,012	194,000 00	189,000 00	38,200 00	227,200 00
Commerce.....	20,760	270,410 00	270,410 00	51,070 00	321,480 00
Farmington.....	22,963	453,780 00	453,780 00	80,320 00	534,100 00
Groveland.....	23,031	175,500 00	178,500 00	26,410 00	204,910 00
Highland.....	22,359	235,330 00	232,330 00	39,680 00	272,010 00
Holly.....	23,040	250,915 00	262,915 00	67,280 00	330,195 00
Independence.....	19,414	306,860 00	300,860 00	67,140 00	368,000 00
Lyon.....	21,957	342,430 00	342,430 00	67,680 00	410,110 00
Millford.....	22,320	352,145 00	362,145 00	58,263 00	420,408 00
Novi.....	21,544	380,375 00	390,375 00	47,850 00	438,225 00
Oakland.....	21,458	314,130 00	311,130 00	55,065 00	366,195 00
Orion.....	20,470	246,330 00	242,530 00	36,780 00	279,310 00
Oxford.....	20,675	275,835 00	271,835 00	58,935 00	330,770 00
Pontiac.....	13,862	302,545 00	317,545 00	51,300 00	368,845 00
Pontiac City—					
1st Ward.....	739	125,180 00	125,180 00	22,800 00	154,980 00
2d Ward.....	478	128,250 00	132,250 00	42,400 00	174,650 00
3d Ward.....	910	183,075 00	187,075 00	50,160 00	237,225 00
4th Ward.....	884	242,750 00	242,750 00	81,710 00	324,460 00
Rose.....	22,878	192,220 00	186,220 00	36,670 00	222,890 00
Royal Oak.....	22,530	261,100 00	256,100 00	29,580 00	285,680 00
Southfield.....	22,501	321,600 00	321,600 00	53,770 00	375,370 00
Springfield.....	19,478	230,180 00	228,180 00	32,150 00	260,330 00
Troy.....	21,412	430,220 00	430,220 00	80,470 00	510,730 00
Waterford.....	19,386	301,040 00	301,040 00	74,860 00	375,900 00
West Bloomfield.....	17,794	274,300 00	274,300 00	49,580 00	323,880 00
White Lake.....	22,330	187,430 00	187,430 00	34,750 00	222,180 00
Totals.....	536,514	\$3,101,800 00	\$3,121,800 00	\$1,533,970 00	\$9,655,775 00

STATE OF MICHIGAN, } ss.  
COUNTY OF OAKLAND, }

We, Wm. E. Littell, Chairman, and Theodorus W. Lockwood, Clerk of the Board of Supervisors of the County of Oakland, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Oakland aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the City of Pontiac, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 10th day of July, A. D. 1876.

{ L. s. }

WM. E. LITTELL,  
Chairman Board of Supervisors of Oakland County.

THEODORUS W. LOCKWOOD,  
Clerk of Board of Supervisors of Oakland County.  
By FRANKLIN A. CRAWFORD, Deputy Clerk.

## OCEANA COUNTY.

*STATEMENT of the Valuation of Taxable Property in the Several Townships of the County of Oceana, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Benona.....	23,702.00	\$123,417 00	\$105,523 20	\$13,895 00	\$119,417 20
Clay Banks.....	14,759.00	89,624 00	72,603 00	6,318 00	78,916 00
Crystal.....	18,817.00	63,178 00	63,178 00	4,910 00	68,088 00
Colfax.....	22,753.04	83,716 00	78,070 08	1,000 00	79,070 08
Elbridge.....	20,425.00	80,610 00	76,487 50	1,890 00	78,377 50
Ferry.....	22,216.75	71,631 00	58,021 11	6,977 00	64,998 11
Greenwood.....	22,690.00	49,264 00	39,903 48	4,935 00	44,838 48
Grant.....	32,639.04	86,592 00	75,903 00	5,270 00	78,878 00
Golden.....	19,181.00	101,730 00	82,328 20	14,045 00	96,433 20
Hart.....	21,982.64	170,921 00	196,559 00	23,532 00	220,091 00
Newfield.....	21,878.21	67,498 00	60,696 00	7,335 00	68,031 00
Pentwater.....	6,870.00	183,760 00	151,984 00	36,310 00	188,194 00
Otto.....	21,398.32	45,175 00	36,170 00	1,115 00	37,285 00
Leavitt.....	19,178.00	47,235 00	42,511 00	3,300 00	45,811 00
Shelby.....	22,769.00	196,692 00	179,055 88	15,170 00	194,235 88
Weare.....	22,604.00	75,551 00	66,484 88	7,710 00	74,194 88
Totals.....	324,033.00	\$1,526,414 00	\$1,383,132 33	\$153,787 00	\$1,536,919 33

STATE OF MICHIGAN, } ss.  
COUNTY OF OCEANA, }

We, I. H. Cogswell, Chairman, and T. S. Gurney, Clerk of the Board of Supervisors of the County of Oceana, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Oceana aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Village of Hart, in the County of Oceana, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, we have herunto subscribed our names, and affixed the Seal of said County, this 17th day of June, A. D. 1876.

{ L. S. }

T. S. GURNEY,  
Clerk of Board of Supervisors of Oceana County.

I. H. COGSWELL,  
Chairman Board of Supervisors of Oceana County.

## OGEMAW COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Ogemaw, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Ogemaw.....	89,926.00	\$253,890 50	\$253,000 00	\$14,400 00	\$267,400 00
Churchill.....	123,257.32	271,456 01	271,000 00	1,000 00	272,000 00
Edwards.....	87,388.10	246,116 00	246,000 00	2,610 00	248,610 00
Totals.....	300,571.42	\$770,952 51	\$770,000 00	\$18,010 00	\$788,010 00

STATE OF MICHIGAN, } ss.  
COUNTY OF OGEMAW, }

We, Archibald L. Cumming, Chairman, and Cass L. Nauman, Clerk of the Board of Supervisors of the County of Ogemaw, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Ogemaw aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at an adjourned session held at the Clerk's Office, in West Branch, on the 10th day of July, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 10th day of July, A. D. 1876.

L. s. {

ARCHIBALD L. CUMMING,

Chairman Board of Supervisors of Ogemaw County.

CASS L. NAUMAN,

Clerk of Board of Supervisors of Ogemaw County.

## ONTONAGON COUNTY.

*STATEMENT of the Valuation of Taxable Property in the Several Townships of the County of Ontonagon, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Ontonagon.....	156,740.99	\$270,163 00	\$179,525 00	\$20,475 00	\$200,000 00
Rockland.....	44,265.63	201,583 00	156,205 00	23,795 00	180,000 00
Greenland.....	48,749.50	198,778 00	185,740 00	19,360 00	155,000 00
Carp Lake.....	138,854.38	211,723 00	167,800 00	2,200 00	160,000 00
Totals.....	388,610.50	\$877,247 00	\$692,270 00	\$65,730 00	\$695,000 00

STATE OF MICHIGAN, } ss.  
COUNTY OF ONTONAGON, }

We, Amos J. Rising, Chairman, and Michael A. Powers, Clerk of the Board of Supervisors of the County of Ontonagon, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Ontonagon aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Clerk's Office, in the Village of Ontonagon, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 12th day of June, A. D. 1876.

A. J. RISING,

Chairman Board of Supervisors of Ontonagon County.

MICHAEL A. POWERS,

Clerk of Board of Supervisors of Ontonagon County.

## OSCEOLA COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Osceola, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Burdell.....	21,693.00	\$34,353 00	\$30,000 00	\$5,790 00	\$36,790 00
Cedar.....	22,322.17	88,606 00	89,794 00	1,068 00	90,862 00
Ewart.....	22,010.00	115,113 00	138,323 00	22,210 00	160,633 00
Hartwick.....	20,866.50	68,634 00	74,526 00	2,892 00	77,418 00
Hersey.....	21,502.71	133,240 00	139,718 00	12,473 00	152,186 00
Highland.....	19,677.84	63,335 00	65,920 00	2,585 00	68,505 00
Le Roy.....	21,896.00	93,020 00	106,650 00	13,630 00	120,280 00
Lincoln.....	22,166.00	105,530 00	119,820 00	14,290 00	134,110 00
Middle Branch.....	41,393.15	105,714 00	109,078 00	2,916 00	111,289 00
Osceola.....	21,020.00	222,660 00	220,630 00	21,970 00	242,600 00
Orient.....	22,152.00	109,473 00	138,824 00	26,351 00	168,175 00
Rose Lake.....	21,189.38	80,649 00	105,219 00	27,570 00	132,789 00
Richmond.....	21,960.40	248,310 00	302,365 00	36,555 00	339,420 00
Sherman.....	20,069.00	60,111 00	73,469 00	3,358 00	76,837 00
Sylvan.....	21,118.61	63,520 00	70,660 00	4,140 00	74,800 00
Total.....	340,963.76	\$1,642,358 60	\$1,845,486 00	\$203,128 00	\$2,048,614 00

STATE OF MICHIGAN, } ss.  
COUNTY OF OSCEOLA, }

We, Joseph W. Ash, Chairman, and Thomas T. Delzell, Clerk of the Board of Supervisors of the County of Osceola, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Osceola aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Village of Hersey, in the County of Osceola, on the 15th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 10th day of August, A. D. 1876.

{ L. s. }

JOSEPH W. ASH,

Chairman Board of Supervisors of Osceola County.

THOMAS T. DELZELL,

Clerk of Board of Supervisors of Osceola County.

## OTTAWA COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Ottawa, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Allendale.....	17,450.74	\$164,180 00	\$157,255 00	\$13,775 00	\$171,030 00
Blendon.....	22,478.00	111,175 00	100,058 00	7,517 00	107,575 00
Chester.....	22,700.17	237,915 00	356,872 00	82,490 00	389,362 00
Crockery.....	20,609.43	215,660 00	219,973 00	27,175 00	247,148 00
Georgetown.....	22,592.54	258,380 00	266,131 00	34,927 00	301,058 00
Grand Haven.....	18,310.72	92,800 00	106,720 00	4,110 00	110,830 00
Holland.....	32,378.81	288,720 00	381,110 00	25,060 00	406,160 00
Jamestown.....	23,223.40	308,390 00	308,390 00	35,270 00	343,660 00
Olive.....	33,835.50	119,279 00	202,774 00	19,048 00	221,822 00
Polkton.....	27,611.00	365,485 00	543,227 00	49,120 00	597,347 00
Robinson.....	24,991.27	96,432 00	110,896 00	5,650 00	116,546 00
Spring Lake.....	11,139.50	268,685 00	349,290 00	46,105 00	395,395 00
Talmadge.....	22,674.62	410,465 00	451,511 00	41,000 00	492,511 00
Wright.....	22,184.00	512,160 00	563,376 00	45,210 00	608,586 00
Zeeland.....	22,998.34	385,550 00	520,492 00	69,305 00	589,797 00
Grand Haven City,—					
1st and 2d Wards.....	876.00	242,965 00	437,573 00	148,395 00	585,968 00
3d and 4th Wards.....	1,705.70	184,310 00	359,404 00	27,890 00	387,294 00
Holland City.....	888.00	364,390 00	437,268 00	49,330 00	486,598 00
Totals.....	348,647.73	\$4,626,061 00	\$5,877,320 00	\$681,367 00	\$6,558,687 00

STATE OF MICHIGAN, } ss.  
COUNTY OF OTTAWA, }

We, Benjamin Laubach, Chairman, and Alfred A. Tracy, Clerk of the Board of Supervisors of the County of Ottawa, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several townships of the County of Ottawa aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the city of Grand Haven, on the 14th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names and affixed the Seal of said County, this 26th day of June, A. D. 1876.

{ L. S. }

ALFRED A. TRACY,

Clerk of Board of Supervisors of Ottawa County.

BENJAMIN LAUBACH,  
Chairman Board of Supervisors of Ottawa County.



## OTSEGO COUNTY.

*STATEMENT of the Valuation of Taxable Property in the Several Townships of the County of Otsego, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Livingston .....	112,064.16	\$249,581 00	\$249,581 00	\$3,506 00	\$253,087 00
Elmira .....	16,618.88	32,158 00	32,158 00	3,997 00	36,155 00
Otsego Lake.....	70,408.90	155,962 00	155,962 00	34,401 00	190,363 00
Charlton.....	76,306.32	170,554 00	170,554 00	1,600 00	172,154 00
Totals .....	275,418.26	\$608,255 00	\$608,255 00	\$43,504 00	\$651,759 00

STATE OF MICHIGAN, } ss.  
COUNTY OF OTSEGO,

We, Judson C. Hooker, Chairman and Charles L. Fuller, Clerk of the Board of Supervisors of the County of Otsego, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Otsego aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Clerk's Office, in the Village of Otsego Lake, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 8th day of July, A. D. 1876.

{ L. S. }

CHARLES L. FULLER,

Clerk of Board of Supervisors of Otsego County

J. C. HOOKER,

Chairman Board of Supervisors of Otsego County.

## PRESQUE ISLE COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Presque Isle, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Belknap.....	64,577.99	\$309,696 77	\$309,696 77	\$8,670 96	\$318,367 73
Moltke.....	58,230.71	237,794 00	237,794 00	635 00	238,629 00
Rogers.....	49,533.74	163,894 93	163,894 93	6,980 00	170,874 93
Posen.....	23,763.45	84,759 00	84,759 00	1,650 00	86,409 00
Presque Isle.....	26,970.67	108,475 86	108,475 86	3,242 13	111,717 99
Totals .....	222,076.56	\$904,620 56	\$904,620 56	\$21,378 09	\$925,998 65

STATE OF MICHIGAN, } ss.  
COUNTY OF PRESQUE ISLE,

We, John McArthur, Chairman, and Frederic Denny Larke, Clerk of the Board of Supervisors of the County of Presque Isle, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Presque Isle aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Village of Rogers City, in the County of Presque Isle, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 12th day of June, A. D. 1876.

{ L. S. }

FREDERIC DENNY LARKE,

Clerk of Board of Supervisors of Presque Isle County.

JOHN MCARTHUR,

Chairman Board of Supervisors of Presque Isle County.

## STATE BOARD OF EQUALIZATION.

55

## ROSCOMMON COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Roscommon, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Roscommon .....	97,711.90	\$217,225 00	\$267,225 00	\$1,850 00	\$269,075 00
Higgins .....	121,542.00	378,125 00	338,125 00	21,965 00	360,090 00
Denton .....	54,476.69	160,180 00	150,180 00	2,905 90	153,084 00
Totals .....	273,730.59	\$755,539 00	\$755,539 00	\$26,720 00	\$782,259 00

STATE OF MICHIGAN, { ss.  
COUNTY OF ROSCOMMON, }

We, Daniel Bennett, Chairman, and Henry H. Woodruff, Deputy Clerk of the Board of Supervisors of the County of Roscommon, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Roscommon aforesaid, for the year 1876, as assessed and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the said County, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County this 12th day of June, A. D. 1876.

{ L. S. }

DANIEL BENNETT,

Chairman Board of Supervisors of Roscommon County.

HENRY H. WOODRUFF,

Deputy Clerk of Board of Supervisors of Roscommon County.

## SCHOOLCRAFT COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Schoolcraft, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Manistique .....	84,604.88	\$105,756 10	\$105,756 10	\$11,950 00	\$117,706 10
Munising .....	339,699.97	424,639 00	424,639 00	13,400 00	438,069 00
Onota .....	211,809.57	235,064 00	265,064 00	11,900 00	276,954 00
Totals .....	636,174.42	\$765,499 10	\$795,499 10	\$37,150 00	\$832,649 10

STATE OF MICHIGAN, { ss.  
COUNTY OF SCHOOLCRAFT, }

We, Daniel Rankin, Chairman and E. A. Adams, Clerk of the Board of Supervisors of the County of Schoolcraft, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Schoolcraft aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at Onota, on the 14th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 14th day of June, A. D. 1876.

{ L. S. }

D. RANKIN,

Chairman Board of Supervisors of Schoolcraft County.

E. A. ADAMS,

Clerk of Board of Supervisors of Schoolcraft County.

## SAGINAW COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Saginaw, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Albee.....	22,278.47	\$50,326 00	\$50,326 00	\$2,400 00	\$52,726 00
Birch Run.....	22,604.47	92,885 00	97,539 75	15,435 00	112,974 75
Blumfield.....	22,522.11	172,230 00	172,230 00	19,590 00	191,750 00
Brady.....	22,798.39	63,940 00	67,137 00	6,855 00	73,982 00
Brant.....	37,543.90	92,770 00	90,914 60	11,457 00	102,371 60
Bridgeport.....	22,037.67	203,510 00	203,510 00	12,565 00	216,075 00
Buena Vista.....	20,733.23	260,061 00	260,061 00	9,651 00	269,712 00
Carrolton.....	2,499.18	211,300 00	200,735 00	13,600 00	214,335 00
Chapin.....	13,519.42	36,650 00	38,480 50	3,313 00	41,793 50
Chesaning.....	22,330.12	162,300 00	157,431 00	20,955 00	178,386 00
Frankenmuth.....	22,002.18	244,117 00	244,117 00	36,193 00	280,310 00
Fremont.....	22,214.68	56,329 00	50,696 10	2,924 00	53,620 10
James.....	9,686.61	57,420 00	54,549 00	2,830 00	57,379 00
Jonesfield.....	14,915.02	35,315 00	35,315 00	1,563 00	36,878 00
Kochville.....	25,014.00	214,050 00	209,777 82	18,632 00	228,409 82
Lakefield.....	14,773.06	32,905 00	29,614 50	1,425 00	31,039 50
Maple Grove.....	23,681.89	111,014 00	94,361 90	9,863 00	104,224 90
Richland.....	21,227.28	66,317 00	68,969 68	6,645 00	75,614 68
Saginaw.....	15,860.25	254,531 00	262,166 93	13,920 00	276,086 93
Spaulding.....	15,563.07	67,970 00	67,970 00	5,505 00	73,475 00
St. Charles.....	22,736.24	112,840 00	115,096 80	25,850 00	140,946 80
Swan Creek.....	14,419.84	39,110 00	39,110 00	2,885 00	41,995 00
Taymouth.....	21,578.20	72,414 00	76,034 70	6,000 00	82,034 70
Thomas.....	19,192.61	90,930 00	90,930 00	12,860 00	103,790 00
Tittabawassee.....	22,607.52	173,644 00	173,644 00	17,033 00	190,677 00
Zilwaukee.....	10,248.06	156,070 00	148,286 50	6,870 00	155,136 50
East Saginaw City.....	-----	2,641,106 00	2,635,461 76	502,019 00	3,037,480 76
Saginaw City.....	-----	1,307,516 00	1,542,868 88	216,715 00	1,759,583 88
Totals.....	504,679.61	\$7,079,580 00	\$7,177,315 42	\$1,003,483 00	\$8,182,798 42

STATE OF MICHIGAN, } ss.  
COUNTY OF SAGINAW, }

We, John Barter, Chairman, and D. B. Richardson, Deputy Clerk of the Board of Supervisors of the County of Saginaw, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Saginaw aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the City of Saginaw, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 22d day of June, A. D. 1876.

J. BARTER,

Chairman Board of Supervisors of Saginaw County.

D. B. RICHARDSON,

Deputy Clerk of Board of Supervisors of Saginaw County.

## SANILAC COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Sanilac, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Delaware.....	29,545	\$145,920 00	\$145,920 00	\$27,060 00	\$172,980 00
Minden.....	18,254	59,340 00	59,340 00	15,310 00	74,650 00
Austin.....	19,710	47,140 00	47,140 00	6,900 00	54,040 00
Greenleaf.....	12,719	43,850 00	43,850 00	4,135 00	47,985 00
Evergreen.....	20,827	31,885 00	31,885 00	954 00	32,839 00
Argyle.....	15,464	30,065 00	30,065 00	1,277 00	31,342 00
Marion.....	41,635	123,061 00	123,061 00	13,305 00	136,366 00
Forester.....	15,624	82,925 00	82,925 00	28,910 00	111,835 00
Bridgehampton.....	43,190	144,815 00	144,815 00	18,000 00	162,815 00
Moore.....	17,117	29,630 00	29,630 00	520 00	30,150 00
Lamotte.....	18,006	33,740 00	33,740 00	1,785 00	35,525 00
Marlett.....	31,183	122,050 00	134,255 00	19,880 00	154,135 00
Elmer.....	20,314	41,590 00	41,590 00	1,155 00	42,745 00
Watertown.....	16,612	40,725 00	40,725 00	1,105 00	41,830 00
Washington.....	22,907	80,675 00	80,675 00	10,511 00	91,186 00
Sanilac.....	25,698	274,720 00	274,720 00	42,100 00	316,820 00
Lexington.....	23,980	516,600 00	516,600 00	125,290 00	641,890 00
Buel.....	23,961	68,370 00	68,370 00	4,420 00	72,790 00
Elk.....	21,480	91,270 00	91,270 00	13,670 00	104,940 00
Flynn.....	23,464	42,585 00	42,585 00	1,705 00	44,290 00
Maple Valley.....	20,183	68,270 00	68,270 00	4,820 00	73,090 00
Speaker.....	22,080	152,585 00	152,585 00	18,340 00	170,925 00
Fremont.....	21,920	107,100 00	107,100 00	17,363 00	124,463 00
Worth.....	24,711	308,081 00	308,081 00	44,179 00	352,260 00
Totals.....	550,587	\$2,686,992 00	\$2,690,197 00	\$422,694 00	\$3,121,891 00

STATE OF MICHIGAN, } ss.  
COUNTY OF SANILAC, }

We, Hugh McKenzie, Chairman, and Rudolph Papst, Clerk of the Board of Supervisors of the County of Sanilac, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Sanilac aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the Village of Lexington, on the 14th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 10th day of July, A. D. 1876.

{ L. S. }

RUDOLPH PAPST,

Clerk of Board of Supervisors of Sanilac County.

HUGH MCKENZIE,  
Chairman Board of Supervisors of Sanilac County.

## SHIAWASSEE COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Shiawassee, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Antrim.....	22,214	\$112,660 00	\$181,980 00	\$13,090 00	\$195,000 00
Bennington.....	22,778	185,345 00	299,760 00	23,240 00	323,000 00
Burns.....	22,430	181,440 00	294,105 00	28,895 00	323,000 00
Caledonia.....	18,817	123,670 00	191,290 00	9,710 00	201,000 00
Fairfield.....	15,962	67,620 00	115,490 00	10,510 00	126,000 00
Hazleton.....	23,928	104,605 00	179,435 00	6,565 00	186,000 00
Middlebury.....	15,795	90,680 00	171,390 00	10,620 00	182,000 00
New Haven.....	22,810	117,197 00	186,075 00	10,925 00	197,000 00
Owosso.....	20,688	119,470 00	211,370 00	10,630 00	222,000 00
Perry.....	22,278	138,290 00	236,830 00	14,170 00	251,000 00
Rush.....	21,941	86,735 00	126,587 00	7,413 00	134,000 00
Sciota.....	17,980	116,010 00	196,590 00	14,410 00	211,000 00
Shiawassee.....	22,462	183,264 00	298,630 00	32,870 00	331,500 00
Venice.....	23,744	113,900 00	193,410 00	9,590 00	203,000 00
Vernon.....	22,641	188,576 00	302,671 00	38,329 00	341,000 00
Woodhull.....	17,074	93,460 00	162,610 00	10,390 00	173,000 00
Owosso City—					
1st District.....	1,334	183,115 00	206,230 00	27,770 00	284,000 00
2d District.....	1,055	75,335 00	117,550 00	14,450 00	132,000 00
Corunna City—					
1st Ward.....	565	48,930 00	98,965 00	10,535 00	109,500 00
2d Ward.....	671	40,435 00	82,785 00	7,215 00	90,000 00
3d Ward.....	795	20,450 00	33,420 00	1,060 00	34,500 00
Totals.....	337,888	\$2,330,427 00	\$3,887,163 00	\$312,337 00	\$4,199,500 00

STATE OF MICHIGAN, } ss.  
COUNTY OF SHIAWASSEE, }

We, Ezra Mason, Chairman, and Almon C. Brown, Clerk of the Board of Supervisors of the County of Shiawassee, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Shiawassee aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the City of Corunna, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 6th day of July, A. D. 1876.

{ L. S. }

ALMON C. BROWN,

Clerk of Board of Supervisors of Shiawassee County.

EZRA MASON,

Chairman Board of Supervisors of Shiawassee County.

## ST. CLAIR COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of St. Clair, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Brockway.....	22,289.66	\$141,195 00	\$141,195 00	\$19,960 00	\$161,155 00
Berlin.....	22,946.00	139,840 00	140,890 00	20,620 00	161,510 00
Burchville.....	9,714.75	42,975 00	42,975 00	9,908 00	52,883 00
Clay.....	10,670.00	123,095 00	123,095 00	39,330 00	162,425 00
Columbus.....	22,345.00	125,375 00	125,375 00	20,175 00	145,550 00
Casco.....	21,858.00	125,070 00	125,070 00	15,777 00	143,847 00
China.....	20,940.00	201,060 00	201,060 00	14,715 00	215,805 00
Cottrelville.....	14,051.00	238,790 00	242,680 00	62,553 00	303,133 00
Clyde.....	22,631.00	141,900 00	141,900 00	18,455 00	160,355 00
East China.....	3,847.00	73,475 00	73,475 00	7,200 00	80,675 00
Emmet.....	22,533.50	60,450 00	90,000 00	15,055 00	103,055 00
Fort Gratiot.....	15,389.50	143,185 00	143,185 00	11,320 00	155,005 00
Greenwood.....	22,846.41	73,445 00	80,000 00	8,460 00	88,466 00
Grant.....	10,948.80	119,335 00	123,475 00	12,135 00	135,610 00
Ira.....	11,297.11	60,060 00	60,060 00	12,865 00	72,925 00
Kimball.....	22,953.00	84,754 00	90,000 00	13,718 00	108,718 00
Kenockee.....	22,575.00	96,385 00	100,820 00	8,280 00	109,100 00
Lynn.....	20,728.00	54,405 00	54,405 00	7,125 00	61,530 00
Mussey.....	21,678.06	66,625 00	70,000 00	20,130 00	90,130 00
Port Huron.....	10,066.36	99,150 00	100,400 00	15,850 00	116,250 00
Port Huron City—					
1st Ward.....		209,100 00	209,100 00	58,775 00	267,875 00
2d Ward.....		267,700 00	267,700 00	117,350 00	384,950 00
3d Ward.....		145,700 00	145,700 00	33,060 00	183,750 00
4th Ward.....		147,150 00	147,150 00	18,000 00	165,150 00
5th Ward.....		109,725 00	109,725 00	6,060 00	115,775 00
6th Ward.....	892.00	97,310 00	97,310 00	9,725 00	107,035 00
Riley.....	27,630.00	146,460 00	148,475 00	34,610 00	185,085 00
St. Clair.....	26,000.00	191,000 00	191,000 00	15,690 00	206,690 00
St. Clair City—					
1st Ward.....		117,210 00	122,360 00	41,700 00	164,060 00
2d Ward.....	638.45	119,235 00	126,825 00	25,310 00	151,135 00
Wales.....	22,690.00	113,110 00	115,490 00	9,315 00	124,805 00
<b>Totals.....</b>	<b>434,953.60</b>	<b>\$3,374,389 00</b>	<b>\$3,962,845 00</b>	<b>\$726,636 00</b>	<b>\$4,679,481 00</b>

STATE OF MICHIGAN, } ss.  
COUNTY OF ST. CLAIR, }

We, Frederick H. Blood, Chairman, and Moses F. Carleton, Clerk of the Board of Supervisors of the County of St. Clair, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of St. Clair, aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the City of Port Huron, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 12th day of June, A. D. 1876.

FRED H. BLOOD,

Chairman Board of Supervisors of St. Clair County.

M. F. CARLETON,

Clerk of Board of Supervisors of St. Clair County.

## ST. JOSEPH COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of St. Joseph, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Leonidas.....	22,332	\$280,703 00	\$272,667 00	\$61,028 00	\$333,695 00
Colon.....	21,172	358,255 00	365,138 00	111,975 00	477,113 00
Burr Oak.....	22,561	336,645 00	373,092 00	82,710 00	455,802 00
Fawn River.....	12,984	168,349 00	168,233 00	30,550 00	198,783 00
Mendon.....	22,100	436,030 00	413,859 00	101,870 00	515,729 00
Nottawa.....	22,474	531,364 00	541,040 00	157,468 00	698,508 00
Sherman.....	21,836	294,940 00	248,643 00	38,500 00	287,043 00
Sturgis.....	13,120	518,150 00	504,488 00	177,145 00	681,633 00
Park.....	22,172	442,765 00	409,917 00	75,010 00	484,927 00
Lockport.....	22,033	1,019,130 00	1,014,229 00	286,440 00	1,300,699 00
Florence.....	21,409	370,065 00	377,829 00	58,520 00	436,349 00
White Pigeon.....	15,871	428,060 00	399,098 00	112,500 00	511,598 00
Flowerfield.....	22,460	260,104 00	257,247 00	40,730 00	297,977 00
Fabius.....	20,839	220,060 00	219,410 00	43,400 00	262,810 00
Constantine.....	21,843	653,000 00	635,076 00	176,600 00	810,676 00
Mottville.....	12,061	277,220 00	267,308 00	54,160 00	321,468 00
Totals.....	317,267	\$6,694,830 00	\$6,467,274 00	\$1,607,606 00	\$8,074,880 00

STATE OF MICHIGAN, } ss.  
COUNTY OF ST. JOSEPH, }

We, Andrew Climie, Chairman, and John C. Joss, Clerk of the Board of Supervisors of the County of St. Joseph, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of St. Joseph aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House in the Village of Centerville, on the 14th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 14th day of June, A. D. 1876.

{ L. S. }

JOHN C. JOSS,

Clerk of Board of Supervisors of St. Joseph County.

ANDREW CLIMIE,  
Chairman Board of Supervisors of St. Joseph County.

## TUSCOLA COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Tuscola, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Arbela.....	23,939	\$92,100 00	\$92,100 00	\$12,445 00	\$104,545 00
Almer.....	21,315	90,890 00	88,573 00	12,036 00	100,609 00
Akron.....	22,153	86,211 00	80,069 00	6,845 00	86,944 00
Columbia.....	20,733	62,207 00	62,207 00	8,431 00	70,638 00
Denmark.....	23,358	133,226 00	133,226 00	14,060 00	147,286 00
Dayton.....	22,436	75,391 00	75,391 00	8,855 00	83,746 00
Ellington.....	22,216	48,350 00	53,185 00	6,560 00	59,745 00
Elmwood.....	22,029	56,006 00	56,006 00	5,627 00	61,633 00
Elkland.....	19,638	54,674 00	54,674 00	8,760 00	63,434 00
Fairgrove.....	22,235	97,392 00	97,392 00	20,228 00	117,620 00
Fremont.....	21,634	66,243 00	66,243 00	8,571 00	74,814 00
Geneva.....	8,554	18,366 00	18,366 00	4,120 00	22,486 00
Gilford.....	19,495	67,325 00	67,325 00	7,467 00	74,792 00
Indian Fields.....	21,658	113,345 00	113,345 00	22,960 00	136,305 00
Junata.....	22,297	142,220 00	142,220 00	27,555 00	169,775 00
Koylton.....	21,525	42,355 00	42,355 00	4,515 00	46,870 00
Kingston.....	21,805	39,992 00	39,992 00	2,374 00	42,366 00
Millington.....	22,954	103,097 00	103,097 00	17,147 00	120,244 00
Novesia.....	21,284	32,526 00	32,526 00	2,418 00	34,944 00
Tuscola.....	20,162	160,560 00	160,560 00	32,140 00	192,700 00
Wells.....	18,532	37,595 00	37,595 00	1,686 00	39,281 00
Watertown.....	21,126	81,588 00	81,588 00	10,840 00	92,428 00
Wisner.....	11,394	20,888 00	20,888 00	2,639 00	23,527 00
Vassar.....	23,088	154,565 00	154,565 00	35,431 00	189,996 00
<b>Totals.....</b>	<b>494,580</b>	<b>\$1,877,580 00</b>	<b>\$1,873,518 00</b>	<b>\$283,210 00</b>	<b>\$2,156,728 00</b>

STATE OF MICHIGAN, } ss.  
COUNTY OF TUSCOLA,

We, Alson Greenfield, Chairman, and N. M. Richardson, Clerk of the Board of Supervisors of the County of Tuscola, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Tuscola and State aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the Village of Caro on the 14th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 15th day of June, A. D. 1876.

{ L. S. }

N. M. RICHARDSON,

Clerk of Board of Supervisors of Tuscola County.

ALSON GREENFIELD,

Chairman Board of Supervisors of Tuscola County.



## VAN BUREN COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Van Buren, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Almena .....	22,023.14	\$302,175 00	\$272,435 00	\$107,565 00	\$380,000 00
Arlington .....	22,559.00	404,800 00	383,970 00	66,030 00	430,000 00
Antwerp .....	22,091.75	490,935 00	422,410 00	207,590 00	630,000 00
Bloomington .....	22,042.00	394,450 00	346,700 00	78,300 00	425,000 00
Bangor .....	22,309.00	410,560 00	346,510 00	113,490 00	460,000 00
Columbia .....	22,461.84	277,845 00	239,350 00	85,650 00	325,000 00
Decatur .....	22,155.01	442,890 00	319,467 00	245,533 00	565,000 00
Deerfield .....	22,242.91	155,850 00	126,740 00	93,290 00	220,000 00
Geneva .....	22,750.46	219,410 00	200,835 00	29,165 00	230,000 00
Hamilton .....	22,156.14	374,250 00	329,800 00	100,200 00	430,000 00
Hartford .....	21,916.73	468,050 00	401,675 00	128,325 00	530,000 00
Keeler .....	21,734.55	430,210 00	375,945 00	124,055 00	500,000 00
Lawrence .....	22,095.00	462,050 00	392,950 00	137,050 00	530,000 00
Paw Paw .....	22,000.00	677,335 00	491,790 00	896,240 00	890,000 00
Porter .....	20,760.00	302,700 00	266,050 00	188,950 00	450,000 00
Pine Grove .....	22,179.23	319,560 00	245,950 00	79,050 00	325,000 00
South Haven .....	13,385.00	342,455 00	289,495 00	85,505 00	375,000 00
Waverly .....	21,802.00	331,150 00	300,175 00	24,825 00	325,000 00
<b>Totals .....</b>	<b>388,663.76</b>	<b>\$6,806,675 00</b>	<b>\$5,712,217 00</b>	<b>\$2,287,783 00</b>	<b>\$8,000,000 00</b>

STATE OF MICHIGAN, } ss.  
COUNTY OF VAN BUREN, }

We, Ransom Nutting, Chairman, and Samuel Holmes, Clerk of the Board of Supervisors of the County of Van Buren, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Van Buren aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Clerk's Office, in the Village of Paw Paw, on the 15th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 5th day of August, A. D. 1876.

L. &

SAMUEL HOLMES,

Clerk of Board of Supervisors of Van Buren County.

RANSOM NUTTING,  
Chairman Board of Supervisors of Van Buren County.

## WASHTENAW COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Washtenaw, for the year 1876.*

TOWNSHIPS	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Ann Arbor City—					
1st and 2d Wards.....	-----	\$619,293 00	\$499,080 00	\$228,220 00	\$717,300 00
3d and 4th Wards.....	-----	370,635 00	310,545 00	72,855 00	333,400 00
5th and 6th Wards.....	-----	229,899 00	195,081 00	30,819 00	225,900 00
Angusta.....	22,619.00	197,840 00	155,450 00	31,550 00	187,000 00
Ann Arbor.....	18,000.00	396,320 00	339,740 00	46,280 00	386,000 00
Bridgewater.....	22,400.00	378,320 00	235,950 00	63,050 00	299,000 00
Dexter.....	19,472.41	239,080 00	192,431 00	40,569 00	233,000 00
Freedom.....	20,197.50	264,080 00	250,740 00	34,260 00	285,000 00
Lima.....	22,872.00	328,050 00	250,960 00	58,040 00	309,000 00
Lodi.....	22,400.00	378,320 00	311,950 00	63,050 00	375,000 00
Lyndon.....	19,574.00	167,650 00	145,480 00	24,520 00	170,000 00
Manchester.....	23,670.00	475,480 00	345,280 00	104,720 00	450,000 00
Northfield.....	24,188.00	276,290 00	258,000 00	24,000 00	282,000 00
Pittsfield.....	22,445.50	489,820 00	386,500 00	55,500 00	442,000 00
Salem.....	21,142.65	325,710 00	286,395 00	59,605 00	346,000 00
Scio.....	21,654.05	491,350 00	437,150 00	108,850 00	546,000 00
Superior.....	21,944.47	454,750 00	309,250 00	41,750 00	351,000 00
Saline.....	23,040.00	490,880 00	387,880 00	80,140 00	468,000 00
Sylvan.....	23,140.00	346,510 00	234,850 00	108,150 00	343,000 00
Sharon.....	23,299.00	286,715 00	246,160 00	47,140 00	293,300 00
Webster.....	21,620.00	345,440 00	293,320 00	52,680 00	346,000 00
York.....	22,640.00	387,350 00	299,030 00	43,970 00	343,000 00
Ypsilanti.....	20,839.00	417,000 00	328,190 00	63,810 00	392,000 00
Ypsilanti City—					
1st District.....	-----	479,700 00	339,850 00	202,050 00	541,900 00
2d District.....	-----	264,925 00	214,500 00	70,700 00	285,200 00
Totals.....	436,007.58	\$9,071,287 00	\$7,243,742 00	\$1,756,263 00	\$9,000,000 00

STATE OF MICHIGAN, } ss.  
COUNTY OF WASHTENAW, }

We, Nathan Peirce, Chairman, and Peter Tuite, Clerk of the Board of Supervisors of the County of Washtenaw, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Washtenaw aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the City of Ann Arbor on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 19th day of July, A. D. 1876.

NATHAN PEIRCE,  
Chairman Board of Supervisors of Washtenaw County.

PETER TUITE,  
Clerk of Board of Supervisors of Washtenaw County.

## WAYNE COUNTY.

*STATEMENT of the Valuation of Taxable Property in the several Townships of the County of Wayne, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Brownstown.....	25,862.00	\$213,730 00	\$682,584 00	\$86,600 00	\$779,184 00
Canton.....	22,318.00	312,375 00	962,814 00	161,740 00	1,124,554 00
Dearborn.....	21,399.00	322,790 00	1,104,737 00	142,340 00	1,247,077 00
Ecorse.....	14,870.00	191,820 00	675,304 00	66,450 00	741,654 00
Greenfield.....	23,694.00	503,040 00	1,310,482 00	119,085 00	1,429,547 00
Grosse Point.....	21,304.00	396,960 00	1,366,033 00	80,900 00	1,446,933 00
Hamtramck.....	16,174.00	636,722 00	2,528,637 00	247,300 00	2,775,857 00
Huron.....	22,539.00	138,700 00	449,787 00	62,480 00	512,117 00
Livonia.....	22,836.00	203,655 00	756,501 00	166,520 00	923,021 00
Monguagon.....	12,286.00	235,495 00	820,462 00	127,775 00	948,237 00
Nankin.....	22,442.00	299,285 60	1,068,834 00	143,100 00	1,211,934 00
Plymouth.....	22,233.00	470,810 00	1,792,244 00	493,680 00	2,265,924 00
Redford.....	22,762.00	299,485 00	960,976 00	136,270 00	1,097,246 00
Romulus.....	23,000.00	149,440 00	496,129 00	66,190 00	562,319 00
Springwells.....	13,640.00	809,410 00	2,173,954 00	602,260 00	2,776,214 00
Sumpter.....	23,438.00	110,305 00	351,614 00	42,570 00	394,184 00
Taylor.....	15,121.00	77,950 00	298,960 00	38,670 00	337,530 00
Van Buren.....	22,480.00	271,530 00	924,980 00	172,540 00	1,097,520 00
City of Wyandotte—					
1st Ward.....		55,020 00	147,370 00	29,940 00	177,310 00
2d Ward.....		105,935 00	285,589 00	79,170 00	364,759 00
3d Ward.....		63,530 00	173,389 00	49,190 00	222,579 00
City of Detroit—					
1st Ward.....		7,391,445 00	7,391,445 00	4,023,135 00	11,414,580 00
2d Ward.....		10,320,820 00	10,320,820 00	9,087,225 00	19,408,045 00
3d Ward.....		3,732,225 00	3,732,225 00	1,040,835 00	4,773,060 00
4th Ward.....		2,790,700 00	2,790,700 00	1,022,785 00	3,813,485 00
5th Ward.....		10,771,300 00	10,771,300 00	2,462,150 00	13,233,450 00
6th Ward.....		11,255,655 00	11,255,655 00	1,849,905 00	13,105,560 00
7th Ward.....		4,041,195 00	4,041,195 00	1,155,810 00	5,197,005 00
8th Ward.....		3,550,870 00	3,550,870 00	490,295 00	4,041,165 00
9th Ward.....		6,354,120 00	6,354,120 00	708,000 00	7,062,120 00
10th Ward.....		7,653,250 00	7,653,250 00	1,230,680 00	8,883,910 00
12th Ward.....		2,814,170 00	2,814,170 00	824,355 00	3,638,525 00
Totals.....	398,398	\$76,543,437 00	\$90,006,880 00	\$27,019,805 00	\$117,026,685 00

STATE OF MICHIGAN, } ss.  
COUNTY OF WAYNE, }

We, Henry Heames, Chairman, and Ray Haddock, Clerk of the Board of Supervisors of the County of Wayne, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the City of Detroit and County of Wayne aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the City Hall, in the City of Detroit, on the 12th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 27th day of July, A. D. 1876.

{ L. S. }

RAY HADDOCK,

Clerk of Board of Supervisors of Wayne County.

H. HEAMES,

Chairman Board of Supervisors of Wayne County.

## WEXFORD COUNTY.

*STATEMENT of the Valuation of Taxable Property in the Several Townships of the County of Wexford, for the year 1876.*

TOWNSHIPS.	No. of Acres of Land Assessed.	REAL ESTATE.		Personal Estate.	Total Equalized Valuation.
		As Assessed.	As Equalized.		
Antioch.....	17,294.53	\$45,595 00	\$43,315 25	\$7,080 00	\$50,395 25
Boon.....	14,920.00	38,465 00	38,465 00	11,335 00	49,800 00
Colfax.....	20,484.12	64,415 00	61,194 25	5,448 00	66,642 25
Cleon.....	18,699.63	34,218 89	35,929 83	2,755 00	38,684 83
Cherry Grove.....	16,749.72	72,940 00	65,646 00	945 00	66,591 00
Clam Lake.....	16,770.95	177,727 00	151,068 95	71,435 00	222,503 95
Cedar Creek.....	22,086.95	79,875 00	79,875 00	5,425 00	85,300 00
Greenwood.....	22,149.12	70,372 00	66,853 40	2,475 00	69,328 40
Henderson.....	37,149.19	97,894 00	92,969 30	2,925 00	95,924 30
Hanover.....	22,495.00	55,695 00	55,695 00	13,292 00	68,987 00
Haring.....	22,892.87	115,900 00	115,900 00	3,650 00	119,550 00
Liberty.....	21,248.96	90,538 00	81,484 20	4,791 00	86,275 20
Selma.....	20,377.52	72,895 00	69,250 25	2,255 00	71,505 25
Springville.....	27,489.00	48,340 00	48,340 00	13,890 00	62,230 00
Wexford.....	18,299.04	61,989 00	61,989 00	20,986 00	82,975 00
Totals.....	319,104.60	\$1,126,858 89	\$1,068,005 43	\$168,687 00	\$1,236,692 43

STATE OF MICHIGAN, } ss.  
COUNTY OF WEXFORD, }

We, C. J. Manktelow, Chairman, and H. B. Sturtevant, Clerk of the Board of Supervisors of the County of Wexford, in the State of Michigan, do hereby certify that the above is a true statement of the valuation of taxable property in the several Townships of the County of Wexford aforesaid, for the year 1876, as assessed, and as equalized by the Board of Supervisors of said County, at their session held at the Court House, in the Village of Sherman, on the 14th day of June, A. D. 1876.

IN TESTIMONY WHEREOF, We have hereunto subscribed our names, and affixed the Seal of said County, this 14th day of June, A. D. 1876.

L. S.

H. B. STURTEVANT,

Clerk of Board of Supervisors of Wexford County.

CHARLES J. MANKTELOW,

Chairman Board of Supervisors of Wexford County.

TABLE I.

Population for 1850, and Valuation for 1851 and 1853.

COUNTIES.	Popu- lation June 1, 1850.	Aggregate of Real and Per- sonal Estate as equalized by State B'd, 1851.	Aggregate of Real and Per- sonal Estate as assessed in 1853.	Aggregate of Real and Per- sonal Estate as equalized by Boards of Sup- ervisors, 1853.	Amount added or deducted by State Board.	Aggregate of Real and Per- sonal Estate as equalized by State B'd, 1853.
Alcona	k	k	a	a		a
Allegan	5,127	\$483,677 99	\$1,541,737 43	\$1,541,737 43	Ded. \$200,000 00	\$1,341,737 43
Alpena	k	k	k	k		k
Antrim	k	k	c	c		c
Baraga	n	n	n	n		n
Barry	5,072	409,789 00	1,210,484 55	1,224,587 95		1,224,587 95
Bay	d	d	d	d		d
Benzie	c	c	c	c		c
Berrien	11,417	775,038 31	3,022,658 00	3,060,883 55		3,060,883 55
Branch	12,472	837,229 15	3,134,308 00	2,874,354 00	Add 863,954 00	3,738,308 00
Calhoun	19,169	1,637,347 00	3,742,270 00	3,646,948 00	Add 1,783,758 00	5,430,706 00
Cass	10,906	841,411 00	2,710,660 00	2,700,660 00	Add 244,278 00	2,944,938 00
Charlevoix	k	k	z	z		z
Cheboygan	k	k	k	k		k
Chippewa	898	105,291 00				200,000 00
Clare	d	d	d	d		d
Clinton	5,102	382,788 00	1,174,323 00	1,164,960 00		1,164,960 00
Crawford	k	k	a	a		a
Delta	k	k	k	k		k
Eaton	7,058	519,614 52	1,692,927 00	1,732,854 00		1,732,854 00
Emmet	k	k	k	k		k
Genesee	12,031	735,209 23	2,980,924 54	2,548,086 54	Add 566,819 46	3,114,856 00
Gladwin	d	d	d	d		d
Gr'd Traverse	k	k	d	d		d
Gratiot	d	d	d	d		d
Hillsdale	16,159	993,240 00	4,169,523 76	4,167,226 76	Ded. 157,702 76	4,009,523 00
Houghton						
Huron	m	m	m	m		m
Ingham	8,597	588,387 00	1,870,153 00	1,853,000 00		1,853,000 00
Ionia	7,597	515,993 87	1,932,130 50	2,007,218 87		2,007,218 87
Iosco	k	k	d	d		d
Isabella	d	d	d	d		d
Isle Royal	n	n	n	n		n
Jackson	19,433	1,516,459 01	5,758,013 00	5,723,798 00		5,723,798 00
Kalamazoo	13,179	1,063,192 45	4,787,874 00	4,810,635 00		4,810,635 00
Kalkaska	k	k	c	c		c
Kent	12,017	883,014 78	3,734,440 00	3,562,823 00		3,562,823 00
Keweenaw	n	n	n	n		n
Lake	w	w	w	w		w
Lapeer	7,028	406,400 88	1,771,019 33	1,666,118 59		1,666,118 59
Leelanaw	k	k	c	c		c
Lenawee	26,380	2,358,069 82	9,590,431 00	9,609,813 00		9,609,813 00
Livingston	13,475	807,687 20	2,738,576 86	3,278,626 97	Ded. 900,000 00	3,078,626 97
Mackinac	3,597	127,709 70	169,902 25	169,902 25		169,902 25
Macomb	15,532	896,246 00	4,366,399 00	4,510,399 00	Ded. 500,000 00	4,010,399 00
Manistee	w	q	c	c		c
Manitou	k	k	k	k		k
Marquette	aa	q	q	q		q
Mason	w	q	q	q		q
Mecosta	r	r	r	r		r
Menominee	s	s	s	s		s
Midland	d	d	d	d		d
Missaukee	k	k	c	c		c
Monroe	14,685	960,344 22	3,843,595 00	3,811,875 00		3,811,875 00
Montcalm	894	109,182 55	265,422 00	291,645 00		291,645 00
Montmorency	k	k	a	a		a
Muskegon	v	v	v	v		v
Newaygo	r		153,928 75	153,928 75		153,928 75
Oakland	31,267	2,441,475 74	8,618,290 00	8,617,930 00		8,617,930 00
Oceana	w	w	w	w		w
Ogemaw	k	k	a	a		a
Ontonagon	aa	aa	aa	aa		aa
Osceola	w	w	w	w		w
Oscoda	k	k	a	a		a
Otsego	k	k	a	a		a
Ottawa	5,587	481,847 23	1,239,114 23	1,322,479 70		1,322,479 70
Presque Isle	k	k	a	a		a
Roscommon	k	k	a	a		a
Saginaw	2,609	357,973 01	1,327,898 49	1,336,002 22		1,336,002 22
Sanilac	2,115	221,226 19	776,657 00	776,657 00		776,657 00
Schoolcraft	aa	t	t	t		t

TABLE I.—CONTINUED.

COUNTIES.	Population June 1, 1850.	Aggregate of Real and Per- sonal Estate as equalized by State B'd, 1851.	Aggregate of Real and Per- sonal Estate as assessed in 1853.	Aggregate of Real and Per- sonal Estate as equalized by Boards of Sup- ervisors, 1853.	Amount added or deducted by State Board.	Aggregate of Real and Per- sonal Estate as equalized by State B'd, 1853.
Shiawassee .....	5,233	\$411,666 49	\$1,155,017 00	\$1,280,488 00	-----	\$1,280,488 00
St. Clair .....	10,411	977,261 25	3,325,076 02	3,052,532 39	Add \$856,511 61	3,909,044 00
St. Joseph .....	12,717	1,068,920 00	4,104,713 00	4,116,975 00	-----	4,116,975 00
Tuscola .....	291	115,249 58	281,122 43	278,157 93	-----	278,157 93
Van Buren .....	5,618	541,663 35	1,482,757 79	1,683,561 14	-----	1,683,561 14
Washtenaw .....	28,569	2,517,427 00	9,012,392 00	9,375,000 00	-----	9,375,000 00
Wayne .....	42,765	3,833,213 76	17,953,525 00	16,097,331 30	Add 2,856,193 70	18,953,225 00
Wexford .....	k.....	k.....	c.....	c.....	-----	c.....
Totals .....	-----	\$30,976,270 08	\$115,647,758 95	\$114,049,162 34	-----	\$120,362,474 35

(a) Attached to Cheboygan.  
(c) Attached to Grand Traverse.  
(d) Attached to Saginaw.  
(e) Part of Leelanaw.  
(k) Attached to Mackinac.

(m) Attached to Sanilac.  
(n) Part of Houghton.  
(q) Attached to Oceana.  
(r) Attached to Kent.  
(s) Part of Delta.

(t) Attached to Marquette.  
(v) Part of Oceana and Ottawa.  
(w) Attached to Ottawa.  
(z) Attached to Emmet.  
(aa) Attached to Houghton.

TABLE II.

*Population for 1854, and Valuation for 1856.*

COUNTIES.	Popu- lation 1854.	No. of Acres of Land assessed in 1856.	Aggregate of Real and Per- sonal Estate as assessed in 1856.	Aggregate of Real and Per- sonal Estate as equalized by Boards of Super- visors.	Amount added or deducted by State Board of Equaliz- ation.	Aggregate of Real and Per- sonal Estate as equalized by State B'd, 1856.
Alcona	a.	a.	a.	a.		a.
Allegan	7,804	464,979.00	\$1,704,698 00	\$2,704,798 00	Ded. \$197,527 00	\$2,507,271 00
Alpena	a.	a.	a.	a.		a.
Antrim	c.	c.	c.	c.		c.
Baraga	n.	n.	n.	n.		n.
Barry	7,821	232,550.00	1,720,339 00	1,710,948 00	Add 69,062 00	1,780,000 00
Bay	d.	d.	d.	d.		d.
Benzie	e.	e.	e.	e.		e.
Berrien	13,849	350,515.00	4,245,357 00	4,426,061 90	Ded. 486,866 00	3,939,195 00
Branch	15,724	312,696.00	3,796,734 00	3,799,317 00	Add 27,076 00	3,826,393 00
Calhoun	22,768	438,188.85	5,426,584 00	5,426,584 00	Add 26,112 00	5,452,696 00
Cass	13,124	297,875.79	3,703,478 00	3,703,478 00	Ded. 407,382 00	3,296,096 00
Charlevoix	c.	c.	c.	c.		c.
Cheboygan		6,450.66	89,289 25	90,115 00	Ded. 9,912 00	80,203 00
Chippewa	1,962					100,000 00
Clare	d.	d.	d.	d.		d.
Clinton	8,042	334,275.00	2,174,123 00	2,180,123 00	Ded. 239,813 00	1,940,310 00
Crawford	a.	a.	a.	a.		a.
Delta	k.	k.	k.	k.		k.
Eaton	10,965	338,546.00	3,135,767 00	2,778,123 00	Ded. 553,123 00	2,225,000 00
Emmet	4,971					50,000 00
Genesee	15,676	388,775.00	3,922,987 00	4,008,499 00	Add 4,956 00	4,013,455 00
Gladwin	d.	l.	l.	l.		l.
Grand Traverse	911					100,000 00
Gratiot	d.	224,929.00	585,847 00	474,191 00	Ded. 118,191 00	356,000 00
Hillsdale	19,188	379,017.28	5,171,400 00	5,162,400 00	Ded. 567,864 00	4,594,536 00
Houghton	4,323					300,000 00
Huron	m.	m.	m.	m.		m.
Ingham	11,222	333,374.05	2,894,810 55	2,925,811 55	Ded. 611,811 55	2,314,000 00
Ionia	10,727	338,095.22	3,188,605 25	3,144,528 00	Ded. 830,528 00	2,314,000 00
Iosco	d.	d.	d.	d.		d.
Isabella	d.	l.	l.	l.		l.
Isle Royal	n.	n.	n.	n.		n.
Jackson	21,865	435,677.00	6,526,113 00	6,199,925 00	Ded. 681,991 00	5,517,934 00
Kalamazoo	16,893	346,246.00	5,781,582 00	5,619,229 00	Ded. 618,115 00	5,001,114 00
Kalkaska	c.	c.	c.	c.		c.
Kent	17,969	506,136.24	6,503,338 18	6,557,737 50	Ded. 721,351 50	5,836,386 00
Keweenaw	n.	n.	n.	n.		n.
Lake	w.	o.	o.	o.		o.
Lapeer	9,704	372,869.96	2,256,841 00	2,199,141 00	Ded. 241,905 00	1,957,236 00
Leelanaw	c.	c.	c.	c.		c.
Lenawee	31,148		10,674,746 00	10,536,619 00	Ded. 1,159,028 00	9,377,591 00
Livingston	14,185	258,004.43	3,296,369 75	3,238,357 00	Ded. 356,219 00	2,882,138 00
Mackinac	1,373	3,181.48	154,331 00	165,509 00	Ded. 18,215 00	147,294 00
Macomb	18,114	289,270.00	5,296,466 00	5,296,466 00	Ded. 582,511 00	4,713,955 00
Manistee	c.	40,660.94		221,531 44	Ded. 24,368 44	197,163 00
Manitou	702					25,000 00
Marquette						325,000 00
Mason	q.	r.	r.	r.		r.
Mecosta	r.	r.	r.	r.		r.
Menominee	s.	s.	s.	s.		s.
Midland	d.	201,103.79	560,600 66	569,514 80	Ded. 62,646 80	506,868 00
Missaukee	c.	c.	c.	c.		c.
Monroe	18,122	330,728.00	4,236,159 00	4,199,570 00	Ded. 461,952 00	3,737,618 00
Montcalm	2,060	219,689.00	893,580 00	893,581 00	Ded. 98,293 00	795,288 00
Montmorency	a.	a.	a.	a.		a.
Muskegon	v.	v.	v.	v.		v.
Newaygo	970	201,000.00	702,296 00	647,225 00	Ded. 71,194 00	576,031 00
Oakland	31,884	513,904.00	10,396,760 00	10,396,760 00	Ded. 1,129,343 00	9,137,417 00
Oceana	w.	54,428.84	209,292 62	232,994 62	Ded. 25,628 62	207,366 00
Ogemaw	a.	a.	a.	a.		a.
Ontonagon	3,662	201,862.54		511,169 88	Add 22,530 12	534,000 00
Osceola	w.	w.	w.	w.		w.
Oscoda	a.	a.	a.	a.		a.
Otsego	a.	a.	a.	a.		a.
Ottawa	9,233	398,344.46	2,363,729 21	2,438,437 15	Ded. 268,228 15	2,170,209 00
Presque Isle	a.	a.	a.	a.		a.
Roscommon	a.	a.	a.	a.		a.
Saginaw	3,528	456,081.03	2,520,803 86	2,511,121 62	Ded. 276,223 62	2,234,898 00
Sanilac	3,529	401,327.26	1,729,033 87	1,740,864 44	Ded. 191,939 44	1,548,925 00
Schoolcraft	t.	t.	t.	t.		t.
Shiawassee	7,419	318,547.00	2,229,636 00	2,480,248 00	Ded. 270,627 00	2,189,621 00
St. Clair	16,897	395,017.50	3,753,860 00	3,767,672 15	Ded. 414,443 15	3,353,229 00

TABLE II.—CONTINUED.

COUNTIES.	Popula- tion 1854.	No. of Acres of Land assessed in 1856.	Aggregate of Real and Per- sonal Estate as assessed in 1856.	Aggregate of Real and Per- sonal Estate as equalized by Boards of Super- visors.	Amount added or deducted by State Board of Equaliz- ation.	Aggregate of Real and Per- sonal Estate as equalized by State B'd, 1856.
St. Joseph.....	15,087	311,202.44	\$5,273,170 00	\$5,412,958 00	Ded. \$962,958 00	\$4,450,000 00
Tuscola.....	1,504	279,163.34	927,026 79	922,094 45	Ded. 101,430 45	820,664 00
Van Buren.....	8,000	309,406.53	2,402,243 75	2,395,925 94	Ded. 263,551 94	2,132,374 00
Washtenaw.....	28,836	440,931.16	9,194,680 00	9,000,000 00	Ded. 100,000 00	8,900,000 00
Wayne.....	65,778	322,782.00	20,236,936 00	19,148,481 00	-----	19,148,481 00
Wexford.....	c -----	u -----	u -----	u -----	-----	u -----
Totals.....	-----	12,167,812.84	\$149,749,623 41	\$149,638,200 44	-----	\$137,663,009 00

(a) Attached to Cheboygan.  
(c) Attached to Grand Traverse.  
(d) Attached to Saginaw.  
(e) Part of Leelanaw.  
(k) Attached to Mackinac.  
(l) Attached to Midland.

(m) Attached to Sanilac.  
(n) Part of Houghton.  
(o) Attached to Mason.  
(q) Attached to Oceana.  
(r) Attached to Kent.

(s) Part of Delta.  
(t) Attached to Marquette.  
(u) Attached to Manistee.  
(v) Part of Oceana and Ottawa.  
(w) Attached to Ottawa.



TABLE III.

*Population for 1860, and Valuation for 1861.*

COUNTIES.	Popu- lation 1860.	No. of Acres of Land assessed in 1861.	Aggregate of Real and Per- sonal Estate as assessed in 1861.	Aggregate of Real and Per- sonal Estate as equalized by Boards of Super- visors.	Amount added or deducted by State Board of Equal- ization.	Aggregate of Real and Per- sonal Estate as equalized by State B'd, 1861.
Alcona	b.	b.	b.	b.		b.
Allegan	16,081	493,761.00	\$3,061,876 00	\$2,998,876 00	Ded. \$18,551 00	\$2,980,325 00
Alpena	291	237,832.02	367,362 78	367,362 78		367,362 78
Antrim	c	c	c	c		c
Baraga	n.	n.	n.	n.		n.
Barry	14,041	347,747.00	1,757,797 00	1,743,642 00	Add 397,078 00	2,140,720 00
Bay	3,169	142,078.00	697,426 00	635,309 00	Add 40,553 00	675,862 00
Benzie	e	e	e	e		e
Berrien	22,274	355,087.00	4,676,268 00	4,222,042 00	Add 323,820 00	4,545,862 00
Branch	21,197	316,793.00	3,805,903 00	3,802,948 00	Add 1,100,000 00	4,902,948 00
Calhoun	29,398	438,542.37	5,681,784 00	5,819,358 00	Add 1,264,542 00	7,083,900 00
Cass	17,895	302,871.00	3,813,881 00	3,813,881 00	Add 100,000 00	3,913,881 00
Charlevoix	c	c	c	c		c
Cheboygan	599	22,170.00	83,636 20	77,225 20		77,225 20
Chippewa	1,544	20,070.03	111,224 36	111,224 36	Ded. 11,224 36	100,000 00
Clare	f	f	f	f		f
Clinton	13,923	346,550.63	2,406,314 00	1,977,538 00	Add 385,802 00	2,363,340 00
Crawford	h.	h.	h.	h.		h.
Delta	1,172					150,000 00
Eaton	16,574	350,679.00	3,201,910 00	3,046,828 00	Ded. 253,513 00	2,793,315 00
Emmet	1,155	5,913.64	41,102 36	41,102 36		41,102 36
Genesee	22,707	395,342.00	4,056,830 00	4,062,298 00	Ded. 26,368 00	4,025,930 00
Gladwin	l.	l.	l.	l.		l.
Gr'd Traverse	1,467	164,661.00	521,298 00	498,459 00	Add 50,000 00	548,459 00
Gratiot	4,027	274,602.00	787,372 00	595,711 00	Add 12,150 00	607,861 00
Hillsdale	26,307	379,202.00	5,407,782 00	5,252,637 00	Add 993,714 00	6,246,351 00
Houghton	9,253	134,869.02	1,033,666 72	1,033,666 72	Ded. 33,236 72	1,000,430 00
Huron	3,167	185,406.00	533,591 16	466,855 00	Add 78,455 00	545,310 00
Ingham	17,456	333,497.00	2,910,247 00	2,748,990 00		2,748,990 00
Ionia	16,605	343,828.60	3,376,465 25	3,356,875 25	Ded. 316,356 25	3,040,519 00
Iosco	175	83,283.30	129,250 37	129,250 37		129,250 37
Isabella	1,445	134,727.00	497,080 00	457,080 00	Ded. 73,411 00	383,669 00
Isle Royal	n.	ee	ee	ee		ee
Jackson	26,664	432,158.00	6,476,813 00	5,034,559 00	Add 2,018,121 00	7,052,680 00
Kalamazoo	24,663	346,255.00	4,646,911 00	4,639,682 00	Add 1,100,000 00	5,739,682 00
Kalkaska	c	c	c	c		c
Kent	30,743	516,425.00	6,357,454 00	6,431,679 00	Add 1,764,608 00	8,196,288 00
Keweenaw	n.	118,425.95 1/2	771,032 02	771,032 02		771,032 02
Lake	o	o	o	o		o
Lapeer	14,875	392,626.80	2,286,622 00	2,137,307 00		2,137,307 00
Leelanaw	c	c	c	c		c
Lenawee	38,497	465,446.00	10,360,157 00	10,288,929 00	Add 1,077,111 00	11,366,040 00
Livingston	16,629	365,472.92	3,156,530 00	3,155,430 00	Ded. 155,230 00	3,000,200 00
Mackinac	1,939	30,975.77	147,785 00	147,785 00		147,785 00
Macomb	23,112	295,845.00	4,699,459 00	4,800,959 00		4,809,959 00
Manistee	874	99,043.35	338,662 62	335,662 62		335,662 62
Manitou	1,043	9,388.00	62,177 00	62,177 00		62,177 00
Marquette	2,899					1,000,000 00
Mason	831	83,261.78	212,897 40	178,133 82	Add 75,737 18	253,871 00
Mecosta	1,017	235,876.28	842,410 15	842,410 15	Add 180,089 85	472,500 00
Menominee *	s.					154,000 00
Midland	783	280,080.14	583,520 76	572,335 96	Add 11,184 04	583,520 00
Missaukee	u.	u.	u.	u.		u.
Monroe	21,648	333,904.00	4,071,835 00	4,061,383 00	Add 200,000 00	4,261,383 00
Montcalm	3,984	315,742.38	1,037,162 00	1,037,107 00	Ded. 100,000 00	937,107 00
Montmorency	b.	b.	b.	b.		b.
Muskegon	3,893	150,681.14	793,884 52	860,524 12		860,524 12
Newaygo	2,766	250,316.26	703,911 00	675,412 00	Add 100,000 00	775,412 00
Oakland	38,020	539,690.00	9,689,543 00	9,689,543 00	Add 1,533,677 00	11,223,220 00
Oceana	1,802	166,278.10	427,064 59	424,943 96	Ded. 62,943 96	362,000 00
Ogemaw	l.	h.	h.	h.		h.
Ontonagon	4,575	193,009.60	1,132,329 00	1,132,329 00	Ded. 479,007 00	653,322 00
Osceola	x	x	x	x		x
Oscoda	b.	b.	b.	b.		b.
Otsego	b.	b.	b.	b.		b.
Ottawa	13,077	294,026.18	1,353,723 00	1,374,317 00	Add 502,503 00	1,876,820 00
Presque Isle	b.	l.	b.	b.		b.
Roscommon	l.	l.	l.	l.		l.
Saginaw	12,758	420,679.00	2,480,487 60	2,250,424 63	Add 243,226 37	2,493,650 00
Sanilac	7,623	403,292.90	1,520,274 14	1,513,158 34	Ded. 21,350 34	1,491,808 00
Schoolcraft	t.	t.	t.	t.		t.

\* Formerly Blocker.

TABLE III.—CONTINUED.

COUNTIES.	Popula- tion 1860.	No. of Acres of Land assessed in 1861.	Aggregate of Real and Per- sonal Estate, as assessed in 1861.	Aggregate of Real and Per- sonal Estate, as equalized by Boards of Super- visors.	Amount Added or Deducted by State Board of Equal- ization.	Aggregate of Real and Per- sonal Estate, as equalized by State Bd, 1861.
Shiawassee.....	12,888	341,437.02	\$2,672,644 00	\$2,466,282 00	Add \$100,000 00	\$2,566,282 00
St. Clair.....	26,814	424,325.00	3,607,428 00	3,575,391 00	Add 421,449 00	3,996,840 00
St. Joseph.....	21,111	314,322.73	5,800,059 00	5,825,565 00	-----	5,825,565 00
Tuscola.....	4,885	341,245.49	1,118,891 69	930,709 42	-----	930,709 42
Van Buren.....	15,230	381,723.22	2,587,654 00	2,385,650 00	Add 225,840 00	2,591,490 00
Washtenaw.....	36,757	429,832.00	9,253,558 00	8,900,000 00	Add 1,260,430 00	10,160,430 00
Wayne.....	75,394	380,714.00	20,010,220 00	18,582,982 00	Add 4,920,958 00	23,503,940 00
Wexford.....	u -----	u -----	u -----	u -----	-----	u -----
Totals.....	-----	15,102,710.40%	\$157,863,206 69	\$151,871,992 07	-----	\$172,055,808 89

(b) Attached to Alpena.  
(c) Attached to Gr'd Traverse.  
(e) Part of Leelanaw.  
(f) Attached to Isabella.  
(h) Attached to Iosco.

(l) Attached to Midland.  
(n) Part of Houghton.  
(o) Attached to Mason.  
(s) Part of Delta.

(t) Attached to Marquette.  
(u) Attached to Manistee.  
(x) Attached to Mecosta.  
(ee) Part of Keweenaw.

## APPENDIX.

TABLE IV.

*Population for 1864, and Valuation for 1866.*

COUNTIES.	Pop- ulation 1864.	No. of Acres of Land assessed in 1866.	Aggregate of Real and Per- sonal Estate as assessed in 1866.	Aggregate of Real and Per- sonal Estate as equalized by Boards of Super- visors.	Amount added or deducted by State Board of Equal- ization.	Aggregate of Real and Per- sonal Estate as equalized by State B'd, 1866.
Alcona.....	b.....	b.....	b.....	b.....	Add \$2,864,474 66	b..... \$5,941,781 66
Allegan.....	18,819	406,043.00	\$3,183,816 00	\$3,077,307 00	Add 448,563 98	1,747,848 32
Alpena.....	963	349,253.28	1,290,284 36	1,299,284 36	Add 357,791 71	564,428 32
Antrim.....	391	122,513.90	218,023 53	206,636 61	Add 1,529,993 32	3,387,808 32
Baraga.....	n.....	n.....	n.....	n.....	Add 1,053,198 32	2,501,983 32
Barry.....	14,423	343,054.00	1,864,958 00	1,857,815 00	Add 2,848,726 66	8,101,461 66
Bay.....	6,307	198,715.89	1,457,708 00	1,448,790 00	Add 2,901,713 32	6,999,975 32
Benzie.....	c.....	c.....	c.....	c.....	Add 6,190,894 32	12,358,068 32
Berrien.....	25,720	749,426.46	4,620,040 00	5,237,735 00	Add 3,061,051 66	7,079,051 66
Branch.....	22,458	311,967.00	4,035,296 00	4,038,260 00	Add 73,733 66	152,861 66
Calhoun.....	30,488	410,770.00	6,167,774 00	6,167,774 00	Add 42,560 00	168,455 00
Cass.....	17,776	309,850.00	4,003,755 00	3,988,000 00	Add 1,520,400 88	4,197,218 32
Charlevoix.....	c.....	c.....	c.....	c.....	Add 73,733 66	152,861 66
Cheboygan.....	483	31,968.00	84,128 00	79,128 00	Add 42,560 00	168,455 00
Chippewa.....	1,158	30,640.18	125,905 00	125,905 00	Add 1,520,400 88	4,197,218 32
Clare.....	f.....	f.....	f.....	f.....	Add 256,650 00	4,467,890 00
Clinton.....	14,739	349,845.92	2,676,817 44	2,676,817 44	Add 53,981 54	116,771 66
Crawford.....	i.....	i.....	i.....	i.....	Add 3,281,541 32	7,746,278 32
Delta.....	561				Add 387,378 66	689,101 66
Eaton.....	16,497	358,608.60	3,164,512 00	3,092,860 00	Add 923,480 00	1,634,745 00
Emmet.....	1,325	21,994.09	61,876 87	62,730 12	Add 3,212,945 66	9,003,840 66
Genesee.....	22,043	392,091.00	4,387,680 00	4,464,737 00	Add 1,377,523 32	3,242,523 32
Gladwin.....	l.....	l.....	l.....	l.....	Add 573,168 05	1,310,776 66
Grand Traverse.....	2,517	139,448.26	313,287 00	311,723 00	Add 1,606,960 00	4,469,960 00
Gratiot.....	5,831	289,718.00	930,533 00	711,259 00	Add 2,842,578 32	6,807,948 32
Hilldale.....	27,324	377,222.23	6,013,013 00	5,791,041 00	Add 510,849 51	1,144,123 33
Houghton.....	8,225	284,629.66	2,047,922 13	1,865,000 00	Add 536,398 39	1,071,825 00
Huron.....	3,961	250,750.00	723,621 91	737,610 61	Add 387,378 66	689,101 66
Ingham.....	17,123	340,468.00	3,147,872 00	2,863,000 00	Add 923,480 00	1,634,745 00
Ionia.....	17,984	360,320.52	3,922,548 00	3,965,370 00	Add 3,212,945 66	9,003,840 66
Iosco.....	395	257,387.88	633,273 81	633,273 81	Add 1,606,960 00	4,469,960 00
Isabella.....	1,844	212,777.49	664,445 49	535,426 61	Add 2,842,578 32	6,807,948 32
Isle Royal.....	ee.....	ee.....	ee.....	ee.....	Add 510,849 51	1,144,123 33
Jackson.....	25,906	433,700.00	6,868,880 00	6,067,080 00	Add 536,398 39	1,071,825 00
Kalamazoo.....	25,642	340,035.00	5,576,204 00	5,619,443 00	Add 6,651,485 66	12,718,571 66
Kalkaska.....	l.....	l.....	l.....	l.....	Add 4,356,903 66	9,976,348 66
Kent.....	33,458	520,401.00	7,022,318 00	6,738,968 00	Add 5,149,677 00	11,883,645 00
Keeweenaw.....	5,180	248,629.38	1,703,846 20	1,409,700 20	Add 1,102,473 12	2,512,173 32
Lake.....	o.....	o.....	o.....	o.....	Add 2,499,731 66	4,715,731 66
Lapeer.....	15,247	414,274.14	2,268,082 00	2,216,010 00	Add 92,047 66	330,611 66
Leelanaw.....	2,389	60,193.91	227,554 00	231,564 00	Add 7,737,065 32	17,559,243 32
Lenawee.....	40,202	488,382.00	10,734,100 00	10,286,178 00	Add 3,398,554 00	6,264,435 00
Livingston.....	16,186	364,210.00	3,245,041 00	2,875,881 00	Add 135,707 85	373,625 00
Mackinac.....	1,835	30,487.23	237,917 15	237,917 15	Add 813,258 32	8,610,183 32
Macomb.....	22,404	295,580.00	5,198,249 00	5,273,249 00	Add 33,215 66	150,521 66
Manistee.....	1,740	133,041.44	612,826 91	612,826 91	Add 1,118,611 00	2,247,405 00
Manitou.....		20,989.41	117,306 00	117,306 00	Add 247,086 00	486,975 00
Marquette.....	3,849	280,569.48	1,139,989 00	1,128,794 00	Add 439,434 50	1,213,475 00
Mason.....	844	101,664.95	239,188 42	238,869 00	Add 198,532 00	440,280 00
Mecosta.....	-1,583	276,464.37	769,954 10	775,040 50	Add 536,988 66	1,081,231 66
Menominee.....	496	91,961.00	241,728 00	241,728 00	Add 2,630,191 11	6,901,801 66
Midland.....	1,284	449,138.91	1,326,243 00	1,326,243 00	Add 865,605 66	2,040,836 66
Missaukee.....	u.....	u.....	u.....	u.....	Add 1,019,417 27	2,643,106 66
Monroe.....	22,221	337,326.00	4,281,928 00	4,271,610 55	Add 632,178 48	1,680,441 66
Montcalm.....	6,619	350,431.00	1,230,491 00	1,175,231 00	Add 6,321,865 00	15,388,560 00
Montmorency.....	b.....	b.....	b.....	b.....	Add 353,478 87	964,340 00
Muskegon.....	5,810	190,715.00	1,634,747 73	1,623,689 39	Add 748,927 42	1,431,336 00
Newaygo.....	8,481	273,218.59	949,174 00	948,265 18	Add 4,583,715 99	8,450,291 66
Oakland.....	33,725	478,361.89	9,066,705 00	9,066,705 00	Add 945,419 39	2,478,403 32
Oceana.....	2,379	200,600.85	575,690 69	610,961 13	Add 1,667,796 66	3,787,351 66
Ogemaw.....	h.....	h.....	h.....	h.....	Add 2,522,612 66	6,306,531 66
Ontonagon.....	5,406	191,521.33	885,128 58	677,457 58		
Oscoda.....	x.....	x.....	x.....	x.....		
Oscoda.....	b.....	b.....	b.....	b.....		
Otsego.....	l.....	l.....	l.....	l.....		
Ottawa.....	15,156	314,984.00	1,870,781 00	1,832,122 00	Add 1,671,071 32	3,503,193 32
Presque Isle.....	b.....	b.....	b.....	b.....		
Roscommon.....	l.....	l.....	l.....	l.....		
Saginaw.....	19,676	457,177.07	3,487,419 55	3,875,575 67		
Sanilac.....	8,863	497,021.61	1,678,501 00	1,533,984 00		
Schoolcraft.....	t.....	t.....	t.....	t.....		
Shiawassee.....	13,465	533,598.77	2,248,774 00	2,119,565 00		
St. Clair.....	27,591	426,446.00	3,783,919 00	3,783,919 00		

TABLE IV.—CONTINUED.

COUNTIES.	Pop- ulation 1864.	No. of Acres of Land assessed in 1866.	Aggregate of Real and Per- sonal Estate as assessed in 1866.	Aggregate of Real and Per- sonal Estate as equalized by Boards of Super- visors.	Amount added or deducted by State Board of Equal- ization.	Aggregate of Real and Per- sonal Estate as equalized by State B'd, 1866.
St. Joseph.....	21,706	303,531.00	\$6,395,603 00	\$6,343,536 00	Add \$2,886,205 66	\$9,229,741 66
Tuscola .....	6,983	383,572.00	1,406,023 00	1,433,593 00	Add 983,860 32	2,422,453 32
Van Buren.....	17,820	380,823.00	3,415,697 00	3,025,000 00	Add 1,901,238 32	4,926,238 32
Washtenaw.....	34,050	429,454.00	9,747,064 00	10,000,000 00	Add 7,139,705 00	17,139,705 00
Wayne .....	83,326	371,027.36	23,245,285 00	23,239,561 00	Add 18,132,157 32	41,371,718 32
Wexford.....	u	u	u	u		u
Totals.....	803,745	17,111,710.91	\$179,065,450 86	\$176,200,042 82	-----	\$307,965,842 92

(b) Attached to Alpena.  
(c) Attached to Grand Traverse.  
(f) Attached to Isabella.  
(h) Attached to Iosco.

(l) Attached to Antrim.  
(l) Attached to Midland.  
(n) Part of Houghton.  
(o) Attached to Mason.

(t) Attached to Marquette.  
(u) Attached to Manistec.  
(x) Attached to Mecosta.  
(ec) Part of Keweenaw.

*Population for 1854, 1860, 1864, 1870 and 1874; and Number of Acres of Land Assessed in 1856, 1861, 1866, 1871, and 1876.*

COUNTIES.		POPULATION.					NO. OF ACRES ASSESSED.				
1834.	1860.	1864.	1870.	1874.	1886.	1881.	1886.	1874.	1870.		
a	7,804	b	786	1,214	a	b	b	443,798 37	581,296 38		
a	7,756	b	32,693	32,381	a	a	a	500,300 00	514,584 00		
a	963	b	4,807	4,807	a	a	a	954,879 51	983,586 25		
a	391	b	1,955	3,240	a	c	c	130,681 00	244,685 75		
n		n			n	n	n		333,707 47		
n	7,851	d	22,304	22,051	n	n	n	347,585 00	347,585 00		
d	14,041	e	13,950	24,832	d	d	d	199,064 00	475,959 53		
e	5,169	e	2,184	2,663	e	e	e	354,388 50	475,959 53		
e	25,774	e	35,119	35,029	e	c	c	323,511 00	364,836 00		
e	18,849	e	25,720	32,029	e	c	c	315,162 60	317,398 00		
e	18,724	e	30,458	32,455	e	c	c	430,174 00	430,613 00		
e	22,768	e	36,571	32,455	e	c	c	305,875 00	310,613 00		
e	12,124	e	21,667	22,620	e	c	c	28,367 47	170,004 35		
c	17,665	c	1,724	3,070	c	c	c	101,041 56	315,738 47		
c	183	c	2,070	2,170	c	c	c	315,904 81	337,025 01		
c	559	c	1,866	1,354	c	f	f	250,494 01	313,248 68		
c	1,644	f	1,183	23,661	d	f	f	358,081 00	392,730 21		
d	13,923	f	14,739	23,661	d	i	i		cc		
d	8,042	i	2,441	4,741	d	i	i		cc		
d	1,172	i	2,441	4,741	d	i	i		cc		
d	10,965	k	26,497	26,907	k	k	k	132,939 00	390,786 35		
d	1,435	k	26,497	26,907	k	k	k	358,036 00	395,983 77		
d	15,676	k	33,953	34,568	k	k	k	13,434 34	95,006 86		
d		k			k	k	k	400,649 03	395,616 57		
d	911	k	4,445	5,349	k	k	k	393,261 74	393,261 74		
d	1,467	k	5,831	13,886	k	k	k	146,844 00	264,091 17		
d	4,097	k	11,869	13,886	k	k	k	346,996 00	346,996 00		
d	19,188	k	27,824	31,565	k	k	k	345,902 00	375,861 00		
d	4,323	k	9,253	19,030	k	k	k	377,607 00	377,607 00		
m	11,222	k	3,061	11,964	m	k	k	303,423 47	293,849 69		
m	10,727	k	17,456	25,270	m	k	k	360,521 00	460,664 00		
m	16,865	k	17,984	28,376	m	k	k	340,468 00	333,939 39		
m	175	k	395	4,782	m	k	k	350,153 00	390,736 00		
m	1,446	k	4,113	6,059	m	k	k	418,260 07	231,743 73		
n	21,855	ee	35,042	37,988	n	cc	cc	224,797 00	349,176 00		
n	16,893	ee	32,963	32,294	n	cc	cc	433,259 00	433,065 00		
n	17,869	ee	30,743	62,671	n	cc	cc	354,245 00	350,605 00		
n	14,875	ee	15,217	21,346	n	cc	cc	137,423 43	565,882 51		
n	38,497	ee	40,202	45,064	n	cc	cc	525,541 00	530,792 28		
n	1,148	ee	45,064	46,064	n	cc	cc	238,306 43	191,547 58		
n	1,148	ee	45,064	46,064	n	cc	cc	106,842 73	323,066 91		
n	1,148	ee	45,064	46,064	n	cc	cc	362,476 51	412,973 97		
n	1,148	ee	45,064	46,064	n	cc	cc	107,068 46	157,484 77		
n	1,148	ee	45,064	46,064	n	cc	cc	467,463 00	495,159 00		

# STATE BOARD OF EQUALIZATION.

75

Livingston.....	14,183	16,129	16,186	19,417	20,329	253,004 43	365,472 92	364,210 00	364,492 13	366,185 89
Macinac.....	1,373	1,939	1,335	1,716	1,496	3,181 48	30,975 77	30,487 23	73,967 21	194,971 00
Macomb.....	15,114	23,112	22,404	26,050	28,305	289,270 00	285,845 00	285,860 00	297,341 00	399,008 00
Manistee.....	c	874	1,740	6,074	8,471	40,660 94	99,043 35	138,041 44	211,469 01	398,848 00
Manitou.....	702	1,043			657		9,338 00	20,969 41		34,466 25
Marquette.....	2,869	3,849	3,849	13,077	21,946		83,291 78	290,569 48	424,383 00	1,164,636 61
Mason.....	831	844	3,266	6,361	6,361		235,876 28	101,664 96	996,671 00	965,188 00
Mecosta.....	r	1,017	1,583	5,646	9,132			276,464 37		333,438 28
Memominee.....	s	496	1,894	1,894	3,490		t	91,981 00		695,120 08
Midland.....	d	3,353	1,284	3,353	5,306		u	440,136 91	688,692 00	815,696 10
Missaukee.....	u	783			606	201,103 79	290,090 14		336,377 00	297,538 10
Monroe.....	21,648	22,221	27,534	37,534	30,111	330,728 00	333,904 00	337,928 00	336,377 00	347,447 81
Montcalm.....	3,984	5,619	5,619	13,642	20,815	219,689 00	315,742 38	350,431 00	409,212 00	434,493 00
Montmorency.....	b						b		b	b
Muskegon.....	a	3,893	5,810	14,895	19,375		130,681 14	190,715 09	223,182 35	285,588 36
Newaygo.....	v	2,768	3,481	7,292	8,758	201,000 00	250,316 26	273,218 59	388,060 08	517,779 00
Oakland.....	31,884	38,020	33,725	40,908	38,082	513,904 00	636,500 00	478,361 39	631,341 00	536,514 00
Oceana.....	w	1,802	2,379	7,222	8,300	54,428 84	106,278 10	200,600 65	272,238 28	324,053 00
Ogemaw.....	h				bb	a	h	h	bb	300,571 42
Ontonagon.....	3,993	4,575	5,406	2,846	2,406	201,862 64	193,009 50	191,621 33	244,969 60	388,610 50
Oscoda.....	x				6,216		x	x	156,370 00	310,965 76
Oscoda.....	b						b	b		
Otsego.....	13,077	15,156			29,929	898,344 46	294,025 18	314,984 00	340,213 91	348,647 73
Ottawa.....	9,233				1,615		b	b	86,397 38	222,076 66
Presque Isle.....	l						h	h	l	273,790 69
Roscommon.....	12,738	19,675			48,409	456,081 03	430,679 00	457,177 07	480,292 35	504,679 61
Saginaw.....	7,623	8,953			16,292	401,327 96	403,292 90	497,021 61	522,865 00	550,587 00
Sanilac.....	t				1,290		t	t		636,174 43
Schoolcraft.....	12,888	13,465			21,773	318,647 00	341,437 02	333,668 77	336,296 77	337,888 00
Shiawassee.....	16,897	26,814	27,591	36,687	40,688	385,017 50	424,325 00	436,446 00	431,795 00	434,903 61
St. Clair.....	15,087	21,111	21,796	26,274	25,906	311,202 44	314,322 73	303,631 00	312,045 00	317,267 00
St. Joseph.....	4,885	6,983			16,998	279,163 34	341,245 40	383,578 00	460,746 00	494,890 00
Tuscola.....	15,230	17,920	28,735	28,735	29,156	369,406 68	381,723 22	390,598 00	392,621 00	398,663 76
Van Buren.....	8,000	15,230	34,060	41,442	38,723	440,831 16	429,532 00	429,454 00	440,591 00	436,007 58
Washtenaw.....	28,836	35,757			144,903	382,762 00	380,714 00	371,027 36	368,008 00	368,398 00
Wayne.....	65,778	75,384	83,326	119,064	3,011		u		84,792 16	319,104 60
Wexford.....	c									
Totals.....			803,745	1,184,938	1,334,031	12,167,812 64	15,162,710 40	17,111,710 91	20,515,388 03	27,606,293 38

(a) Attached to Cheboygan.	(r) Attached to Kent.	(y) Attached to Alcona.
(b) Attached to Alpena.	(s) Part of Delta.	(zb) Part of Isosco.
(c) Attached to Grand Traverse.	(t) Attached to Mackinac.	(cc) Attached to Kalkaska.
(d) Attached to Saginaw.	(u) Attached to Marquette.	(cd) Attached to Wexford.
(e) Part of Leelanaw.	(v) Part of Oceana and Ottawa.	(dd) Part of Keweenaw.
(f) Attached to Mason.	(w) Attached to Ottawa.	* Except Bangor; acres not report
(g) Attached to Isosco.	(x) Attached to Mecosta.	ed for that township.

TABLE VI.

Assessed Valuation for 1853, 1861, 1866, 1869, 1870, 1871, and 1876.

COUNTIES.	1853.	1856.	1861.	1866.	1869.	1870.	1871.	1876.
Alcona.....	a	\$1,541,737 43	b	\$3,183,816 00	\$1,132,019 62	\$1,174,253 43	\$1,240,235 15	\$2,644,545 03
Alcona.....	a	\$1,704,698 00	b	1,590,254 36	11,806,438 00	10,431,897 00	9,894,575 00	8,530,892 00
Alcona.....	a	367,362 78	c	218,023 63	424,045 00	480,433 00	356,253 00	1,998,000 00
Alcona.....	a	1,210,484 55	d	1,757,797 00	1,854,938 00	5,587,424 00	5,136,767 00	4,630,823 00
Alcona.....	a	1,790,339 00	e	697,126 00	2,423,034 20	2,670,107 06	2,775,699 70	3,186,768 05
Alcona.....	a	4,245,337 00	f	4,670,268 00	368,900 78	307,413 00	449,214 00	6,776,136 00
Alcona.....	a	3,138,306 00	g	3,505,963 00	4,035,943 00	6,234,924 00	6,396,163 00	4,635,785 00
Alcona.....	a	3,742,270 00	h	5,681,784 00	6,167,774 00	7,339,407 00	7,398,145 00	7,990,380 00
Alcona.....	a	2,710,660 00	i	3,813,881 00	4,003,765 00	4,359,031 00	4,293,820 00	4,552,836 00
Alcona.....	a	80,249 25	j	188,686 20	84,128 00	58,770 80	107,436 41	138,229 00
Alcona.....	a	2,174,123 00	k	111,224 35	125,405 00	410,015 00	568,608 00	1,347,275 00
Alcona.....	a	1,174,323 00	l	2,406,314 00	2,676,817 44	220,838 00	441,672 00	810,840 00
Alcona.....	a	3,135,767 00	m	3,301,910 00	3,164,512 00	5,425,721 00	5,220,407 00	1,342,337 61
Alcona.....	a	3,922,967 00	n	4,656,830 00	4,387,659 00	6,973,857 00	6,100,948 00	6,355,549 00
Alcona.....	a	521,248 00	o	787,372 00	313,287 00	1,241,808 00	920,216 00	849,379 00
Alcona.....	a	656,847 00	p	5,407,752 00	6,013,913 00	2,812,062 00	2,749,140 00	1,617,714 00
Alcona.....	a	6,171,400 00	q	1,033,666 72	2,047,922 13	6,807,502 00	6,567,835 00	2,813,138 00
Alcona.....	a	533,501 16	r	723,024 91	1,096,144 50	1,865,043 00	1,338,393 97	6,849,062 00
Alcona.....	a	2,804,810 55	s	2,910,247 00	3,147,872 00	4,170,548 00	1,254,771 00	1,568,670 00
Alcona.....	a	3,188,605 25	t	3,376,445 25	3,922,548 00	8,921,812 00	8,402,966 00	6,747,143 00
Alcona.....	a	120,250 37	u	653,273 81	1,356,205 94	4,247,390 00	4,144,237 00	4,204,142 00
Alcona.....	a	497,080 00	v	664,445 49	1,367,254 20	1,513,409 16	1,720,716 50	1,144,312 00
Alcona.....	a	6,476,813 00	w	6,476,813 00	6,476,813 00	1,296,143 00	1,305,154 00	1,724,504 00
Alcona.....	a	5,758,013 00	x	5,758,013 00	5,758,013 00	10,883,289 60	9,638,894 00	No report.
Alcona.....	a	4,787,874 00	y	4,787,874 00	4,787,874 00	10,691,417 00	11,071,644 00	9,420,480 00
Alcona.....	a	3,734,440 00	z	6,357,454 00	7,022,318 00	9,844,100 00	182,254 00	2,658,061 00
Alcona.....	a	1,771,019 33	aa	771,023 02	1,703,846 20	1,122,915 60	10,169,203 00	19,407,162 00
Alcona.....	a	2,256,841 00	ab	2,256,841 00	2,256,841 00	8,581,710 00	807,020 00	1,917,897 45
Alcona.....	a	10,674,746 00	ac	10,674,746 00	10,674,746 00	2,888,235 00	560,704 00	1,416,701 80
Alcona.....	a	3,298,389 75	ad	3,298,389 75	3,298,389 75	454,321 00	2,741,186 00	3,693,457 00
Alcona.....	a	154,831 00	ae	154,831 00	154,831 00	11,091,848 00	492,541 07	675,884 00
Alcona.....	a	5,296,468 00	af	5,296,468 00	5,296,468 00	10,554,653 00	11,198,463 00	11,419,747 00
Alcona.....	a	4,366,330 00	ag	4,366,330 00	4,366,330 00	3,496,441 00	3,548,293 00	7,008,841 00
Alcona.....	a	1,174,323 00	ah	1,174,323 00	1,174,323 00	5,892,254 05	4,692,541 31	833,649 00
Alcona.....	a	1,174,323 00	ai	1,174,323 00	1,174,323 00	1,136,254 05	6,032,737 00	6,360,165 00
Alcona.....	a	1,174,323 00	aj	1,174,323 00	1,174,323 00	1,136,254 05	1,263,406 00	1,458,492 19

STATE BOARD OF EQUALIZATION.

Manitou	117,306 00	113,551 00	2,755,768 00	103,501 00
Marquette	1,130,960 00	2,698,599 00	3,175,065 00	3,061,123 50
Mason	928,188 43	427,927 08	837,724 32	1,181,608 90
Mecosta	769,954 10	2,416,498 98	2,301,636 53	2,690,187 00
Memumee	941,728 00	841,650 03	638,474 80	1,363,819 83
Midland	1,226,243 00	3,007,608 00	3,108,458 00	1,860,692 00
Minissee	W	dt	407,100 43	1,262,290 35
Monroe	4,071,935 00	4,558,767 00	4,366,008 00	4,819,235 00
Montcalm	1,037,162 00	1,527,449 00	2,014,966 00	4,294,979 00
Montmorency	b	b	1,973,142 00	b
Montpelier	763,884 53	2,946,813 00	3,345,914 00	3,419,245 00
Muskegon	703,911 00	1,519,644 00	2,083,481 49	2,415,063 00
Newaygo	10,946,760 00	9,579,819 00	9,659,865 00	9,635,773 00
Oakland	W	h	1,731,155 28	1,680,901 00
Oceanus	a	bb	710,239 00	788,063 51
Ogemaw	a	bb	812,993 00	942,077 00
Ontonagon	W	Y	816,400 00	1,845,486 00
Oscoda	a	Y	Y	651,769 00
Oshtemo	a	b	2,360,328 00	5,368,328 00
Presque Isle	a	b	845,771 24	926,984 65
Raisin	a	l	8,502,049 00	789,290 00
Saginaw	1,927,303 40	3,208,653 00	3,119,459 00	8,085,073 00
Sanilac	1,729,033 87	3,409,276 00	3,108,686 00	3,108,686 00
Schoolcraft	t	t	839,649 10	839,649 10
Shiawassee	2,299,655 00	2,431,648 00	2,515,967 50	2,539,764 00
St. Clair	3,293,076 02	4,040,941 00	4,363,647 00	4,601,095 00
St. Joseph	6,273,717 00	15,816,083 00	19,994,365 00	3,869,436 00
Tacoma	1,118,901 80	1,808,092 00	1,831,155 00	3,160,790 00
Van Buren	2,468,243 75	11,106,330 00	7,170,713 00	9,094,458 00
Washtenaw	1,492,757 79	3,155,653 00	3,933,634 00	10,827,545 00
Wayne	9,015,293 00	10,837,845 00	11,923,269 00	10,827,545 00
Wexford	17,933,925 00	27,515,989 00	21,689,718 00	103,552,249 00
Wexford	u	941,279 03	486,361 86	1,360,545 89
Total	\$115,647,753 95	\$127,863,206 69	\$255,923,278 49	\$374,841,031 23

(a) Attached to Cheboygan.

(b) Attached to Alpena.

(c) Attached to Grand Traverse.

(d) Attached to Saginaw.

(e) Part of Leelanaw.

(f) Attached to Isabella.

(g) E  $\frac{1}{2}$  attached to Midland, W  $\frac{1}{2}$  to Mecosta.

(h) Attached to Iosco.

(i) Attached to Antrim.

(k) Attached to Mackinac.

(l) Attached to Midland.

(m) Attached to Sanilac.

(n) Part of Houghton.

(o) Attached to Mason.

(p) E  $\frac{1}{2}$  attached to Osceola, W  $\frac{1}{2}$  to Mason.

(q) Attached to Oceana.

(r) Attached to Kent.

(s) Part of Delta.

(t) Attached to Marquette.

(u) Attached to Manistee.

(v) Part of Oceana and Ottawa.

(w) Attached to Ottawa.

(x) Attached to Mecosta.

(y) Attached to Oceana.

(z) Attached to Alpena.

(aa) Attached to Emmet.

(bb) Is part of Houghton.

(cc) Attached to Kalkaska.

(dd) Attached to Wexford.

(ee) Part of Keweenaw.





STATE BOARD OF EQUALIZATION.

[illegible]

(z) Attached to Emmet.  
(aa) Attached to Houghton.  
(bb) Is part of Iosco.  
(cc) Attached to Kalkaska.  
(ee) Part of Keweenaw.  
\* Returns for 1850.  
† Returns for 1840.

(s) Part of Delta.  
(t) Attached to Marquette.  
(u) Attached to Manistee.  
(v) Part of Oceana and Ottawa.  
(w) Attached to Ottawa.  
(x) Attached to Mecosta.  
(y) Attached to Alcona.

- (k) Attached to Mackinac.
- (l) Attached to Midland.
- (m) Attached to Sanilac.
- (n) Part of Houghton.
- (o) Attached to Mason.
- (p) Attached to Oceana.
- (r) Attached to Kent.

(a) Attached to Cheboygan.  
 (b) Attached to Alpena.  
 (c) Attached to Grand Traverse.  
 (d) Attached to Saginaw.  
 (e) Part of Leelanaw.  
 (f) Attached to Isabella.  
 (h) Attached to Iosco.  
 (i) Attached to Antrim.



# STATE BOARD OF EQUALIZATION.

81

Manitou.....	k.....	25,000 00	62,177 00	150,521 66	100,000 00	100,000 00
Marquette.....	q.....	825,000 00	1,000,000 00	2,247,403 60	8,900,000 00	4,000,000 00
Mason.....	r.....	60,000 00	233,871 00	455,975 00	1,050,000 00	2,000,000 00
Mecosta.....	s.....	.....	472,500 00	1,213,475 00	2,620,000 00	2,500,000 00
Meminee.....	t.....	.....	154,000 00	440,290 00	1,570,000 00	1,500,000 00
Milland.....	u.....	.....	533,520 00	1,851,231 66	3,151,000 00	1,500,000 00
Missaukee.....	v.....	.....	.....	6,901,801 66	4,500,000 00	1,025,000 00
Monroe.....	w.....	.....	3,811,875 00	2,040,836 66	9,450,000 00	9,500,000 00
Montcalm.....	x.....	.....	291,645 00	.....	4,950,000 00	4,500,000 00
Montmorency.....	y.....	.....	106,182 55	.....	.....	.....
Muskegon.....	z.....	.....	.....	.....	.....	.....
Newaygo.....	aa.....	.....	153,923 75	.....	.....	.....
Oakland.....	ab.....	.....	8,617,930 00	.....	.....	.....
Oceana.....	ac.....	.....	.....	.....	.....	.....
Ogemaw.....	ad.....	.....	.....	.....	.....	.....
Ontonagon.....	ae.....	.....	.....	.....	.....	.....
Oscoda.....	af.....	.....	.....	.....	.....	.....
Osego.....	ag.....	.....	.....	.....	.....	.....
Presque Isle.....	ah.....	.....	.....	.....	.....	.....
Roscommon.....	ai.....	.....	.....	.....	.....	.....
Saginaw.....	aj.....	.....	.....	.....	.....	.....
Sanilac.....	ak.....	.....	.....	.....	.....	.....
Schoolcraft.....	al.....	.....	.....	.....	.....	.....
Shiawassee.....	am.....	.....	.....	.....	.....	.....
St. Clair.....	an.....	.....	.....	.....	.....	.....
St. Joseph.....	ao.....	.....	.....	.....	.....	.....
Tuscola.....	ap.....	.....	.....	.....	.....	.....
Van Buren.....	aq.....	.....	.....	.....	.....	.....
Washtenaw.....	ar.....	.....	.....	.....	.....	.....
Wayne.....	as.....	.....	.....	.....	.....	.....
Wexford.....	at.....	.....	.....	.....	.....	.....
Totals.....		\$30,976,270 08	\$120,362,474 35	\$307,963,349 92	\$630,000,000 00	\$630,000,000 00

(a) Attached to Cheboygan.	(r) Attached to Kent.	(y) Attached to Alcona.
(b) Attached to Alpena.	(s) Part of Delta.	(z) Attached to Emmet.
(c) Attached to Grand Traverse.	(t) Attached to Marquette.	(aa) Attached to Houghton.
(d) Attached to Saginaw.	(u) Attached to Manistee.	(bb) Part of Iosco.
(e) Part of Leelanaw.	(v) Part of Oceana and Ottawa.	(cc) Attached to Kalkaska.
(f) Attached to Ishabella.	(w) Attached to Ottawa.	(ce) Part of Keweenaw.
(g) Attached to Iosco.	(x) Attached to Mecosta.	

TABLE IX.

Showing number of Acres of Land, exclusive of cities, assessed in 1876, the average rate per acre at which the same was assessed, and the assessed value of Real Estate, exclusive of cities; also showing the population of 1874, the amount of Personal Property per capita, and the value of Personal Property as assessed in 1876.

COUNTIES.	Number of Acres of Land Assess'd in 1876, except Cities.	Average Rate per Acre, except Cities.	Assessed Value of Real Estate, except Cities.	Population. 1874.	Personal Property Per Capita.	Assessed Value of Personal Property.
Alcona.....	561,296.38	\$4 64	\$2,603,170 03	1,214	\$32 43	\$39,375 00
Alcona.....	514,524.00	14 14	7,277,233 00	32,381	39 61	1,282,564 00
Alpena.....	459,675.47	2 67	1,223,222 00	4,807	50 09	240,788 00
Antrim.....	244,945.73	3 02	739,675 91	3,240	↑	109,207 50
Baraga.....	333,707.44	1 94	646,431 00	n.....	↑	29,035 00
Barry.....	344,675.97	10 63	3,646,685 00	22,051	27 55	607,544 00
Bay.....	* 475,592.53	2 83	1,370,379 05	24,832	15 10	874,934 00
Benzie.....	177,144.72	2 99	527,998 00	2,663	19 09	50,825 00
Berrien.....	354,834.00	13 18	4,679,231 00	35,029	25 01	875,955 00
Branch.....	314,420.00	9 97	3,134,530 00	25,726	30 21	777,195 00
Calhoun.....	435,240.00	11 80	5,134,537 00	35,655	41 77	1,489,213 00
Cass.....	310,613.00	12 51	3,845,110 00	20,525	32 53	667,726 00
Charlevoix.....	170,004.34	2 30	391,436 00	2,360	19 83	46,803 00
Cheboygan.....	315,736.98	8 83	1,218,923 00	3,070	41 81	128,352 00
Chippewa.....	337,025.01	2 12	714,425 00	2,170	44 43	96,415 00
Clare.....	313,214.68	4 18	1,309,408 72	1,354	24 32	32,928 59
Clinton.....	362,730.21	10 40	3,770,989 00	23,661	26 77	633,400 00
Crawford.....	cc	cc	cc	cc	cc	cc
Delta.....	340,793.33	2 31	879,654 39	4,741	23 35	110,683 00
Easton.....	353,633.77	15 40	5,443,153 00	26,907	23 93	778,433 00
Emmet.....	95,506.86	3 55	338,573 07	1,272	25 63	32,569 50
Genesee.....	392,400.57	11 24	4,404,984 00	34,598	27 23	941,115 00
Gladwin.....	323,261.74	2 56	841,142 00	l.....	↑	8,237 00
Grand Traverse.....	264,091.17	5 03	1,329,615 00	5,349	53 86	288,089 00
Grenville.....	346,993.00	7 15	2,481,743 00	13,886	23 87	331,395 00
Hillsdale.....	375,851.00	13 71	5,153,632 00	31,566	35 56	1,122,340 00
Houghton.....	293,849.69	4 06	1,193,183 00	19,030	↑	199,145 00
Huron.....	469,634.00	2 83	1,302,789 00	11,964	22 23	265,931 00
Ingham.....	323,570.36	12 04	4,058,065 00	29,193	32 32	943,533 00
Ionia.....	358,756.00	9 08	3,254,907 00	28,376	21 46	608,750 00
Iosco.....	231,743.72	4 60	1,065,719 00	4,732	↑	78,593 00
Isabella.....	349,175.00	4 47	1,539,785 00	6,059	27 19	164,719 00
Isle Royal (No report).....	-----	-----	-----	cc	-----	-----
Jackson.....	433,055.00	14 40	6,233,935 00	37,938	31 85	1,323,780 00
Kalamazoo.....	350,600.00	21 14	7,412,390 00	32,284	41 08	1,326,155 00
Kalkaska.....	565,832.57	4 60	2,632,530 00	1,259	44 10	53,521 00
Kent.....	526,024.40	17 59	9,252,533 00	62,671	41 70	2,613,594 00
Keweenaw.....	191,547.54	4 26	819,717 77	5,415	↑	151,179 68
Lake.....	323,956.91	4 17	1,350,521 80	1,313	36 50	69,180 00
Lapeer.....	412,273.97	6 83	2,838,219 00	25,140	23 26	584,748 00
Leelanaw.....	157,484.77	3 10	483,291 00	5,031	25 24	126,963 00
Lenawee.....	465,499.00	17 51	8,153,105 00	46,084	41 69	1,921,017 00
Livingston.....	333,145.59	15 96	5,843,997 00	20,329	61 73	1,254,844 00
Mackinac.....	194,971.00	4 01	781,792 00	1,496	34 66	51,850 00
Macomb.....	219,008.00	17 53	5,242,935 00	28,305	39 47	1,117,180 00
Manistee.....	269,318.98	2 07	557,206 19	8,471	40 10	339,645 00
Manitou.....	34,493.25	2 23	76,813 50	637	40 62	26,647 50
Marquette.....	1,164,635.61	1 57	1,836,031 00	21,946	15 17	332,997 50
Mason.....	235,184.00	2 70	716,354 90	5,361	34 75	186,297 00
Meroma.....	353,434.23	4 46	1,577,360 00	9,132	37 32	340,817 00
Menominee.....	625,120.03	1 96	1,225,269 08	3,490	30 56	134,050 75
Midland.....	315,623.00	2 52	796,732 00	5,306	↑	102,940 00
Missaukee.....	227,834.10	4 28	1,242,889 27	606	43 40	29,331 08
Monroe.....	347,447.81	9 66	3,355,730 00	30,111	23 50	707,460 00
Montcalm.....	431,933.00	7 74	3,344,508 00	20,815	27 02	562,331 00
Montmorency.....	b.....	b.....	b.....	b.....	b.....	b.....
Muskegon.....	243,241.88	5 05	1,430,978 00	19,375	39 87	772,399 00
Newaygo.....	517,779.00	4 26	2,210,233 00	8,758	23 39	204,849 00
Oakland.....	533,523.00	13 91	7,422,545 00	38,082	40 28	1,533,973 00
Oceana.....	324,033.00	4 71	1,525,414 00	8,360	18 40	153,787 00
Ogemaw.....	300,571.42	2 54	770,952 51	bb.....	↑	18,010 00
Ontonagon.....	349,610.50	2 26	877,247 00	2,406	27 32	65,730 00
Oscoda.....	849,935.76	4 82	1,641,358 00	6,216	32 68	203,128 00
Oscoda.....	y.....	y.....	y.....	y.....	y.....	y.....
Osego.....	275,418.26	2 21	604,255 00	↑	↑	43,501 00
Ottawa.....	345,174.03	11 11	3,835,276 00	29,929	22 77	681,347 00
Presque Isle.....	222,076.55	4 07	904,620 58	1,615	13 24	21,378 09
Roscommon.....	273,730.59	2 76	755,539 00	l.....	↑	26,720 00
Saginaw.....	504,679.61	6 20	3,132,937 00	43,409	20 77	1,005,433 00

TABLE IX.—CONTINUED.

COUNTIES.	Number of Acres of Land Assess'd in 1876, except Cities.	Average Rate per Acre, except Cities.	Assessed Value of Real Estate, except Cities.	Population 1874.	Personal Property per Capita.	Assessed Value of Personal Property.
Sanilac .....	550,587.00	\$4 88	\$2,686,992 00	16,292	\$25 94	\$422,094 00
Schoolcraft .....	636,174.42	1 25	795,499 10	1,290	28 80	37,150 00
Shiawassee .....	833,468.00	6 00	2,002,162 00	21,773	14 35	312,337 00
St. Clair .....	433,945.61	6 13	2,661,199 00	40,688	17 86	726,636 00
St. Joseph .....	317,267.00	21 10	6,694,830 00	25,906	62 08	1,607,606 00
Tuscola .....	494,580.00	8 80	1,877,540 00	16,998	16 68	283,210 00
Van Buren .....	384,663.76	17 51	6,806,675 00	29,156	78 47	2,287,783 00
Washtenaw .....	436,007.58	16 30	7,106,835 00	38,723	45 36	1,756,258 00
Wayne .....	898,398.00	15 82	5,643,202 00	144,903	186 47	27,019,805 00
Wexford .....	319,104.60	3 53	1,126,858 80	3,011	56 02	168,687 00
<b>Totals .....</b>	<b>27,555,000.12</b>	<b>\$7 40</b>	<b>\$203,875,090 74</b>	<b>1,334,031</b>	<b>\$49 61</b>	<b>\$66,127,095 49</b>

(b) Attached to Alpena.  
 (l) Attached to Antrim.  
 (l) Attached to Midland.  
 (n) Part of Houghton.  
 (y) Attached to Alcona.  
 (bb) Part of Iosco.  
 (cc) Attached to Kalkaska.

(cc) Part of Keweenaw.  
 † Could not be computed owing to change in territory between census of 1874 and assessment of 1876.  
 \* Except also township of Bangor—acres not reported for that township.

TABLE X.

Statement showing Population for 1874, No. of Acres of Land Assessed in 1876, Aggregate of Real and Personal Estate as Assessed in 1876, Aggregate of Real and Personal Estate as Equalized by Boards of Supervisors for 1876, Amount added or deducted by State Board of Equalization, Aggregate of Real and Personal Estate as Equalized by State Board of Equalization for 1876.

COUNTIES.	No. of Towns and Wards.	Population, 1874.	No. of Acres of Land Assessed in 1876.	Aggregate of Real and Personal Estate, as Assessed in 1876.	Aggregate of Real and Personal Estate, as Equalized by Boards of Supervisors, 1876.	Amount Added or Deducted by State Board of Equalization.	Aggregate of Real and Personal Estate as Equalized by State Board of Equalization for 1876.
Alcona.....	3	1,214	561,296.38	\$2,644,545 03	\$2,644,545 03	Ded. 689,545 03	\$1,955,000 00
Allegan.....	24	35,381	614,324.00	8,550,802 00	7,193,421 00	Add 6,806,579 00	13,000,000 00
Alpena.....	7	4,807	463,636.25	1,946,000 00	1,715,000 00	Ded. 215,000 00	1,500,000 00
Autumn.....	13	3,240	244,665.73	908,883 41	910,684 41	Ded. 16,844 41	900,000 00
Baraga.....	4	n.	333,707.44	675,466 00	675,466 00	Add 124,534 00	800,000 00
Barr.....	20	22,061	347,681.97	4,630,923 00	4,600,388 00	Add 5,309,612 00	10,000,000 00
Bay.....	25	24,832	* 475,692.53	8,198,768 05	3,168,000 00	Add 3,892,000 00	7,000,000 00
Benzie.....	11	2,653	177,144.72	578,923 00	678,823 00	Ded. 28,923 00	650,000 00
Berrien.....	24	35,029	354,836.00	6,276,136 00	6,457,382 00	Add 9,557,618 00	16,025,000 00
Braich.....	20	23,726	317,386.00	4,635,765 00	4,650,000 00	Add 12,850,000 00	17,500,000 00
Calhoun.....	28	33,653	439,640.00	7,990,380 00	8,315,438 35	Add 15,684,561 05	24,000,000 00
Cass.....	15	20,523	310,613.00	4,552,836 00	4,960,000 00	Add 10,340,000 00	15,000,000 00
Charlevoix.....	8	2,360	170,004.33	438,239 00	458,239 00	Add 11,761 00	450,000 00
Cheboygan.....	6	3,070	315,736.98	1,347,275 00	1,218,600 00	Ded. 18,600 00	1,200,000 00
Chippewa.....	3	2,170	337,025.01	810,840 00	810,840 00	Ded. 10,840 00	800,000 00
Clare.....	7	1,354	313,218.68	1,342,337 61	1,041,564 43	Ded. 41,654 43	1,000,000 00
Clinton.....	16	23,661	362,730.21	4,404,369 00	4,727,000 00	Add 4,773,000 00	9,500,000 00
Crawford.....		cc.	cc.	cc.	cc.		cc.
Delta.....	9	4,741	380,786.38	990,337 39	1,050,831 83	Ded. 260,831 83	800,000 00
Emmet.....	20	26,907	555,463.77	6,640,076 00	7,016,481 00	Add 4,133,519 00	11,150,000 00
Genesee.....	6	1,272	95,506.86	371,172 57	371,172 57	Ded. 71,172 57	300,000 00
Gladwin.....	22	34,568	305,616.57	6,355,649 00	6,393,436 00	Add 10,467,664 00	16,850,000 00
Grand Traverse.....	3	1.....	328,361.74	849,379 00	849,379 00	Ded. 49,379 00	800,000 00
Gratiot.....	10	6,349	244,091.17	1,617,714 00	1,617,714 00	Ded. 117,714 00	1,500,000 00
Hillsdale.....	16	13,846	346,068.00	2,813,138 00	2,697,350 00	Ded. 197,350 00	2,500,000 00
Houghton.....	22	31,665	375,351.00	6,849,062 00	6,867,578 00	Add 13,637,622 00	20,505,000 00
Huron.....	7	19,030	293,340.60	1,392,298 00	1,392,298 00	Ded. 292,298 00	1,100,000 00
Ingham.....	23	11,964	440,661.00	1,568,670 00	1,567,000 00	Add 632,310 00	2,200,000 00
Ionia.....	24	29,193	333,953.39	6,747,143 00	6,000,000 00	Add 8,000,000 00	14,000,000 00
Iosco.....	20	28,376	359,725.00	4,204,149 00	4,393,368 00	Add 16,000 00	1,000,000 00
Ipswich.....	8	4,782	231,743.72	1,144,312 00	984,000 00	Add 112,000 00	1,100,000 00
Isabella.....	16	6,030	349,175.00	1,724,504 00	1,712,000 00	Ded. 112,000 00	1,600,000 00
Itele Royal (No Report)		cc.					
Jackson.....	27	37,988	433,003.00	9,460,400 00	11,361,800 00	Add 100,000 00	100,000 00
Kalamazoo.....	10	82,284	530,065.00	8,478,545 00	8,101,369 00	Add 14,884,110 00	23,000,000 00
Kalkaska.....	12	1,250	615,892.57	9,638,051 00	9,603,332 00	Ded. 1,003,332 00	1,500,000 00
Kent.....	32	62,671	500,724.28	15,407,162 00	19,407,161 00	Add 11,692,839 00	31,100,000 00
Keweenaw.....	7	6,415	101,447.39	397,807 43	1,151,179 68	Ded. 351,179 68	800,000 00
Lake.....	12	1,313	323,556.91	1,416,701 80	1,416,701 80	Ded. 416,701 80	1,000,000 00

# STATE BOARD OF EQUALIZATION.

85

Lapeer.....	22	25,140	412,273.97	3,689,457 00	3,343,000 00	2,907,000 00	6,250,000 00
Leelanaw.....	10	5,031	157,484.77	11,573,884 00	615,884 00	Decl. 15,884 00	600,000 00
Leelanaw.....	26	46,064	1,419,747 00	11,406,283 00	Adtd 15,983,717 00	Adtd 15,983,717 00	27,000,000 00
Livingston.....	16	30,329	396,185.59	7,088,841 00	Adtd 6,579,159 00	Adtd 6,579,159 00	14,000,000 00
MacKinnon.....	3	1,496	194,971.00	833,642 00	Decl. 833,642 00	Decl. 833,642 00	800,000 00
Macomb.....	14	26,305	259,005.00	6,390,105 00	Adtd 6,273,000 00	Adtd 6,273,000 00	14,050,000 00
Manistee.....	14	8,471	289,348.00	1,458,492 19	Adtd 1,458,392 19	Adtd 1,458,392 19	2,000,000 00
Manitou.....	4	657	34,066.25	3,103,501 00	Decl. 102,989 20	Decl. 102,989 20	100,000 00
Marquette.....	20	21,948	1,164,635.61	3,061,123 50	Adtd 3,061,123 50	Adtd 3,061,123 50	4,000,000 00
Mason.....	18	6,361	253,188.00	1,191,608 90	Adtd 1,191,608 90	Adtd 1,191,608 90	2,500,000 00
Meosta.....	19	9,132	353,458.26	2,629,187 00	Adtd 2,629,187 00	Adtd 2,629,187 00	2,500,000 00
Menominee.....	3	3,490	625,120.03	1,363,319 83	Adtd 1,363,319 83	Adtd 1,363,319 83	1,500,000 00
Midland.....	12	6,308	315,936.00	899,692 00	Adtd 1,062,750 00	Adtd 1,062,750 00	1,500,000 00
Missaukee.....	6	608	287,538.10	1,292,220 35	Adtd 1,292,220 35	Adtd 1,292,220 35	1,025,000 00
Monroe.....	19	30,111	317,447.81	4,819,235 00	Adtd 4,819,235 00	Adtd 4,819,235 00	9,500,000 00
Montcalm.....	23	20,815	434,493.00	4,294,979 00	Adtd 4,294,979 00	Adtd 4,294,979 00	4,500,000 00
Montmorency.....	b.						
Muskegon.....	21	19,375	285,988.28	3,412,245 00	Adtd 3,383,988 20	Adtd 3,383,988 20	4,000,000 00
Newaygo.....	16	8,768	617,778.00	2,415,062 00	Adtd 1,736,000 00	Adtd 1,736,000 00	2,300,000 00
Oakland.....	23	88,082	636,514.00	9,635,773 00	Adtd 9,635,773 00	Adtd 9,635,773 00	26,250,000 00
Oceana.....	16	8,360	324,033.00	1,680,301 00	Adtd 1,598,919 33	Adtd 1,598,919 33	2,500,000 00
Ogemaw.....	3	bb.	300,571.42	788,962 51	Adtd 788,010 00	Adtd 788,010 00	800,000 00
Ontonagon.....	4	2,408	388,610.50	942,977 00	Adtd 605,000 00	Adtd 605,000 00	700,000 00
Oscoda.....	15	6,218	340,968.76	1,845,486 00	Adtd 2,048,614 00	Adtd 2,048,614 00	2,000,000 00
Oscoda.....	Y.						
Osego.....	4		275,418.26	651,759 00	Decl. 651,759 00	Decl. 651,759 00	650,000 00
Ottawa.....	20	29,929	343,647.73	5,308,328 00	Adtd 5,308,328 00	Adtd 5,308,328 00	7,500,000 00
Presque Isle.....	6	1,615	222,076.56	925,968 65	Decl. 925,968 65	Decl. 925,968 65	750,000 00
Roscommon.....	3	1	273,730.59	792,259 00	Decl. 792,259 00	Decl. 792,259 00	16,000,000 00
Saginaw.....	36	48,409	604,679.61	8,065,072 00	Adtd 8,192,708 42	Adtd 8,192,708 42	16,000,000 00
Saginaw.....	24	16,292	650,887.00	8,109,686 00	Adtd 8,121,891 00	Adtd 8,121,891 00	3,050,000 00
Schoolcraft.....	3	1,290	636,174.42	882,649 10	Decl. 882,649 10	Decl. 882,649 10	800,000 00
Shiawassee.....	23	21,773	337,888.00	2,632,764 00	Adtd 4,191,500 00	Adtd 4,191,500 00	9,250,000 00
St. Clair.....	31	40,683	434,933.61	4,601,025 00	Adtd 4,679,481 00	Adtd 4,679,481 00	8,250,000 00
St. Joseph.....	16	25,908	317,367.00	8,302,436 00	Adtd 8,074,800 00	Adtd 8,074,800 00	18,025,000 00
Tuscola.....	24	19,968	494,584.00	9,160,790 00	Adtd 1,843,728 00	Adtd 1,843,728 00	4,000,000 00
Van Buren.....	18	29,168	388,653.76	9,054,458 00	Adtd 8,000,000 00	Adtd 8,000,000 00	11,000,000 00
Washtenaw.....	30	84,723	436,007.58	10,827,545 00	Adtd 9,000,000 00	Adtd 9,000,000 00	30,000,000 00
Wayne.....	82	144,933	368,886.00	103,563,242 00	Adtd 117,086,685 00	Adtd 117,086,685 00	97,250,000 00
Wexford.....	15	8,011	319,104.60	1,295,545 89	Decl. 1,295,545 89	Decl. 1,295,545 89	1,000,000 00
Totals.....	1,161	1,334,031	27,605,262.96	\$374,841,031 23	\$386,877,102 70	.....	\$630,000,000 00

(b) Attached to Alpena.  
 (c) Attached to Antrim.  
 (d) Attached to Midland.  
 (e) Part of Houghton.  
 (f) Attached to Alcona.  
 (g) Part of Iosco.  
 (h) Part of Kalkaska.  
 (i) Part of Keweenaw.  
 \* Except Bangor; acres not reported for that township.









ANNUAL REPORT  
OF THE  
BOARD OF STATE BUILDING COMMISSIONERS  
OF THE  
STATE OF MICHIGAN,  
FOR THE YEAR ENDING SEPTEMBER 30, 1876.



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BY AUTHORITY.

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LANSING:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1876.



# REPORT.

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## STATE OF MICHIGAN.

OFFICE OF THE BOARD OF STATE BUILDING COMMISSIONERS,

*Lansing, September 30th, 1876.*

*To the Honorable Legislature of the State of Michigan:*

GENTLEMEN—The Board of State Building Commissioners have the honor to submit herewith their sixth Annual Report, as required by law.

At the date of the last report, the walls of the building were nearly completed, and a portion of the cornice had been set.

The walls are now finished, with the exception of the principal central pediment—facing the east, and this will doubtless be completed during the month of October.

It was the desire and expectation of the Commissioners that the entire building should have been placed under roof and fully enclosed before the present time, but this has been prevented, as stated by the contractors, by the delay of the iron works in furnishing the iron required for the roof. It is, however, confidently expected that the roof will be completed and the building properly protected against winter, in time to prevent any injury from the action of the elements.

The boiler and fuel room at the north end of the building has been nearly completed, and will be occupied during the coming winter for warming such portions of the building as may be necessary on account of the work to be done therein.

Several important changes in construction of various parts of the work have been adopted by the Board during the year.

On October 26th, the Board contracted with Messrs. N. Osburn & Co., contractors, for placing on the building a first-class tin roof, over a suitable foundation of brick arches, concreted over to an even surface and sheathed with boards, at an increased cost over the galvanized iron roof originally specified, of \$6,297.51, and subsequently, upon the recommendation of the architect, corrugated iron was substituted for brick in the construction of the arches, no expense being incurred by the change.

In order to carry out successfully the plan adopted for warming and ventilating the building, it was found necessary to increase the height of the sub-basement, to afford the necessary space for steam pipes, etc., and access to them when desired.

The Board therefore decided, upon the recommendation of the architect, to excavate the entire cellar bottom to the depth of a foot, to place upon the same a pavement of concrete, covered with a plastering of cement, and to raise the basement floor seven inches, thus rendering the height of the sub-basement about six feet. In making this change the entire construction of the basement floor was altered, iron beams being substituted for heavy brick arches in order to secure a greater height for the story.

On February 3d, the Board concluded an agreement with Messrs. N. Osburn & Co., contractors, for the above change in accordance with drawings prepared by the architect, at a net cost of \$7,996.62, which additional expense, as will be observed elsewhere in the report, will be very nearly offset by other changes in the construction of the basement floor.

It was also decided advisable to reduce the height of the ceiling of the Supreme Court room from twenty-six to twenty-four feet, and an agreement was made on June 28th with the contractors, for the change at a cost of seventy-five dollars.

In the original plans provision had been made for leaving in the flues the proper openings for grates, should they at any time be required, for each of the following rooms, viz.: the Auditor General's private office, deputy's office and business office, the State Treasurer's private office and working office, the Governor's private office and reception room, and the Legislative post-office. The Board deeming it expedient, directed the architect to provide that openings should also be left, for grates, to be provided at any future time for each of the legislative halls.

#### STEAM HEATING AND VENTILATION.

On November 23d, the Board having previously amended and perfected their plans and specifications for the steam heating and ventilation of the building, again received bids for the same.

In response to an advertisement of the Board issued on the 29th of September, nine persons and firms submitted proposals to furnish the necessary apparatus and do the work required by the specifications, as follows:

1. Crant, Breed & Co., of Cincinnati, O., for.....	\$68,493 00
2. Crane Bro's. Manufacturing Co. of Chicago, for.....	62,886 00
3. Sam'l I. Pope & Co., of Chicago, for.....	82,277 00
4. Andrew Harvey & Son, of Detroit, for.....	* 63,857 59
5. Bartlett, Robbins & Co., of Baltimore, Md., for.....	68,601 94
6. Angell & Blake Manufacturing Co. of New York, for.....	59,780 52
7. Walworth Manufacturing Co. of Boston, for.....	59,313 04
8. James Clements & Co., of Bay City, Mich., for.....	† 69,388 86
9. M. Foreman, of Philadelphia, for.....	‡ 98,467 72

The proposal of the Walworth Manufacturing Company of Boston, being the lowest submitted, was accepted by the Board, and a contract was duly entered into with them, for the sum named in their proposal, viz., \$59,313.04.

The contract requires that the work shall be sufficiently completed to heat the building for such purposes as may be required in the process of construct-

\* With a proposal to deduct \$450.00 from the amount named, if allowed to use valves of their own manufacture.

† With a proposal to deduct \$1,350.00 if 3,000 feet of radiating surface should be omitted.

‡ Accompanied with two other proposals, with changes in manner of operations suggested, for the several sums of \$86,505.14 and \$61,470.00.

ing and completing the interior, by the 1st of November, 1876, and to be fully completed by the 1st of December, 1877, the contractors guarantying the successful and satisfactory operation of the entire works for the term of one year from its completion.

By reference to the report of the Board for 1875, it will be seen that all the proposals for the steam heating submitted upon a former occasion, were rejected by the Board, because they were deemed too high, and by re-opening the competition, a better character of work has been secured, beside a saving to the State of more than ten thousand dollars.

The Board subsequently decided to have the five steam boilers required for the purpose of heating, to be constructed of steel instead of iron as originally specified, and accepted the proposal of the Walworth Manufacturing Co. to furnish the same at an additional cost of three hundred dollars for the five boilers.

#### ELECTRICIAN WORK.

The Board after a thorough examination of the application of electricity for lighting the gas in public buildings of modern construction, decided its introduction into the new Capitol to be desirable as a matter not only of convenience but of economy also. By the employment of electricity, any number of burners without regard to their accessibility, may be lighted in a moment, thereby saving a large consumption of gas, which by the old manner of lighting must be kept burning a long time before required for use, and saving also the constant services of at least one person, as by this means the gas may in a few moments be lighted or extinguished by a single person in all the principal chambers, and the dome.

On February 3d, the Board issued an advertisement, soliciting proposals, not only for the electric gas lighting, but for the operation by electricity also, of annunciators and call bells, by which the attention of the janitors and engineers may be called to any portion of the building desired. In response to this advertisement, on March 7th five proposals were submitted with specifications for doing the work, but as each electrician proposed a system entirely different from that of each of the others, and as the Board considered that in each case the amount of the bid was much in excess of the sum required for the proper performance of the service, it was deemed expedient to reject all the proposals submitted and to visit New York and other cities where the various systems are in use, in order, by personal examination to obtain a more perfect understanding of the merits of each, with a view to securing for the Capitol that which experience had demonstrated to be the most successful and economical in its operation.

In pursuance of this resolution, two members of the Board, accompanied by the architect and secretary, met at Detroit on April 28th and proceeded to New York, where they visited a large number of public buildings in which electric gas lighting had been employed for a longer or shorter period and with varied success. It was found, however, that the gas lighting in the public buildings of New York had mostly been introduced by two electricians and consequently was confined to their systems, but while in that city the Board was advised that other systems were employed in Philadelphia, and that several of the international exhibition buildings were at that time being prepared for lighting by systems differing from any which had been seen in New York, for which reason it was resolved to extend the investigations of the Board to that city. At both



cities the Commissioners met with experienced electricians, from whom they received much valuable information, materially assisting them in their labors.

After their return the system to be adopted for the Capitol was agreed upon, specifications were prepared for the same and proposals solicited for furnishing the necessary apparatus and putting the same in place ready for service.

On June 28th, two proposals for the electrician work were submitted, as follows:

1. Samuel Gardiner, of Washington, D. C., for..... \$6,768 62
2. The Western Electric Manufacturing Co. of Chicago, for..... 4,630 00

The proposal of the Western Electric Manufacturing Company was accepted by the Board, and a contract duly entered into with them on the terms of their proposal, which was less, by several thousand dollars, than any of the bids formerly submitted.

#### STATUARY FOR THE PEDIMENT.

On January 25th, L. T. Ives, Esq., of Detroit, at the request of the Governor, submitted to the Board a sketch prepared by him for a group of statuary designed to be placed in the central Eastern or principal pediment of the building.

Mr. Herman Wehner, of Bay City, had already prepared a model for the central figure of the group, by which Michigan is represented by a female figure in Indian costume, casting away the emblems of barbarism, a scalping knife and tomahawk, and taking up civilization and education as emblemized by a globe and collection of books at either hand. With this modification the Board adopted the sketch of Mr. Ives, whose generosity and artistic skill were acknowledged by the Commissioners by a resolution of thanks which was spread upon their records, and a copy of the same forwarded to Mr. Ives, for his gratuitous presentation of the sketch to the State.

A model in plaster of Paris was prepared by Mr. Wehner, to whose genius as a sculptor is due the perfection of features, proper expression, and graceful proportions of the figures forming the remainder of the group, which is now being cut by an experienced workman, and will be placed in position before the close of October.

The figure representing Michigan, as already described, stands in a position of invitation to Commerce at her right hand, represented by a female figure sitting upon a bale of merchandise and surrounded by appropriate commercial emblems, and to Agriculture at her left, also personated by a female, with the various implements and products of husbandry, while at the extreme ends of the group Mining and Lumbering are properly presented,—forming as a whole a beautiful collection, entirely original, and faithfully portraying Michigan and her varied interests.

#### INTERIOR FINISH.

By Section 2 of Act No. 9, Laws of 1875, \$30,000.00 was appropriated “for proposed changes in the roof, the steps to the east, north and south porticoes, and the interior finish of the building.” After making due provision for the proposed changes in the roof and steps, the sum of \$7,794.54 remained applicable to defraying the cost of changes in the interior finish. The original specifications provide that all corridors and apartments, except the Governor’s suite

of rooms and the private offices of the State officers, shall be finished in pine and grained to represent walnut.

The contractors have submitted a proposition to finish various parts of the building in walnut or other hard wood instead of pine, but although much time and attention have been devoted to the subject by the Board, no definite conclusion has yet been reached.

#### EXTRAS.

During the past year, \$1,043.52 has been allowed the contractors for extra labor and materials required in the construction of the building, for the following purposes:

For excavation and concrete in foundation of north boiler room, required on account of quicksand.....	\$441 00
For excavation and masonry in north boiler room required to increase height of room, one foot.....	386 52
For additional bases placed under corner urns of balustrade to give the same greater height.....	216 00
Total.....	<u>\$1,043 52</u>

In addition to this amount, \$11,330 27 has been allowed the contractors for materials and labor used in making the changes in the sub-basement, which amount, however, will be fully or very nearly offset by the omission of other material and labor embraced in the regular contract, but which will not be required, in consequence of the change referred to.

#### LEGISLATION NEEDED.

By the provisions of Section 8 of Act No. 67, Laws of 1871, the sum of ten thousand dollars was appropriated from the State Building fund, "to be used by the Board of State Building Commissioners in their discretion, in payment of all expenses in procuring plans, specifications and estimates for the building for Temporary State offices and for the new Capitol," and the section further provides that "not exceeding \$4,000.00 of the above amount shall be paid by said Board in premiums for plans presented." Under the provisions of this section, \$1,750.15 was paid for plans, superintendence, advertising, salaries, per diem, etc., on account of the erection of the Temporary State Offices, and the greater portion of the remainder of the sum appropriated by the section referred to, was paid for similar expenses on account of the new Capitol, including \$3,500.00 paid in premiums for designs in accordance with the provisions of the section.

At the extra session of 1872 the Act referred to was amended by Act No. 4, Section 10 of said amending Act providing that the entire cost of the building, "including payment of architect, superintendence, and other expenses incident to the same and authorized by this Act," should be limited to the sum of \$1,200,000.00. The Act, however, did not amend or repeal Section 8 of the Act of 1871, under the provisions of which, the payments which had already been made, had been charged against the appropriation of \$10,000.00 provided in that section. (See Auditor General's reports, 1871 and 1872, page 12 of appendix of each.) The Act of 1872 was construed by the Auditor General as repealing by implication so much of Section 8 of Act 67 of 1871, as related to the new Capitol Building, and the amounts which had already been charged

against the same for premiums, advertising, estimates, etc., were transferred by him and charged against the appropriation of \$1,200,000.00, as expenses incident to the construction of the Capitol.

The Commission is to some extent embarrassed by the transfer referred to, as in letting the contract for the erection of the Capitol, it was their intention to be governed strictly by the provisions of the acts under which they were operating, and to authorize no expenditure for which provision had not previously been made.

In awarding the contract to Messrs. N. Osburn & Co. to erect and complete the building for \$1,144,057.20, it was believed by the Board that the remainder of the appropriation, \$55,942.80, with the small balance remaining of the appropriation under Section 8 of Act 67 of 1871, would amply provide for the payment of all salaries, per diem, and other incidental expenses, as well as for any extras, which in the progress of the work should be found to be indispensable to the perfection of the structure, the building of which had been committed to them.

The Commissioners did not suppose that the expenditures authorized by the section referred to, and made and properly charged against the appropriation of \$10,000.00, previous to the amendment of the act in 1872, would be taken out of the subsequent appropriation of \$1,200,000.00 placed at their disposal by the provisions of the amended act.

They therefore respectfully request such legislation as will secure the re-transfer of the sum of \$8,249.85, already appropriated, that the same may be used by the Board in its discretion, for the purposes for which it was originally appropriated.

By Act No. 9, of the Laws of 1875, an appropriation was made "for the purpose of purchasing and putting in the new Capitol building the necessary boilers and other apparatus for warming and ventilating the said building;" also "for proposed changes in the roof, the steps to the east, north, and south porticoes, and the interior finish of said building." Section 3 of said Act provides that the Auditor General shall incorporate the amount appropriated as above in the State tax for the years 1876 and 1877, and Section 4 authorizes the Auditor General to advance from the General Fund such portions of the amount provided to be raised by the tax of 1876 as may be required by the Board of State Building Commissioners for the purposes named. As the entire appropriation will be required during the year 1877, it is respectfully suggested that the act shall be so amended by the Legislature as to authorize the Auditor General to advance the entire appropriation or such part thereof as may be required, from the General Fund, which was doubtless the intention of the Legislature when the act was passed.

As it is probable that the session of the Legislature of 1877 will be the last one prior to the completion of the building, a statement has been prepared showing the condition of the appropriation, and an estimate of the probable requirements of the Board, in order that there may be no delay or obstruction in the work, and that the building may be ready for occupancy before another Legislature shall convene.

The statement shows an estimated deficiency of \$16,286.74, besides the contract for the electrician work, for which the sum of \$4,630.00 will be required, making an aggregate deficiency of \$20,916.74. The Board therefore respectfully recommends, in order to provide against all emergencies, that the sum of \$25,000.00, or so much thereof as may be required by said Board for the com-

pletion of the building, may be appropriated out of the State Building Fund, and made available during the year 1877.

CONDITION OF APPROPRIATIONS FOR BUILDING STATE CAPITOL, AT THE CLOSE OF THE FISCAL YEAR 1876.

Amount of contract for erecting and completing building.....	\$1,144,057 20
Extras to date.....	11,711 83
Changes in sub-basement, paid to date.....	11,330 27
	<hr/>
	\$1,167,099 30

ADJUSTED DEDUCTIONS.

Vault lining omitted.....	\$2,080 00
Brick arches in basement floor omitted.....	4,782 90
Tile floor in basement omitted.....	7,152 75
Plinths in balustrade omitted.....	1,125 88
	<hr/>
	\$15,141 53

This amount to be diminished by the deduction of the following items:

Required to complete sub-basement changes.....	\$1,449 25
Estimated cost of wood floor in basement.....	1,175 91
Cost of decreasing height of Supreme Court room.....	75 00
Additional iron work for roof.....	396 37
	<hr/>
	3,096 53

Net deduction for omissions.....	<hr/>	\$12,045 00
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Estimated cost of building, exclusive of changes ordered by the Legislature, and for which additional appropriations have been made.....	\$1,155,054 30
To this amount add incidental expenses to Sept. 30, 1876, as shown by exhibit.....	44,232 44
Estimated expenses for two years from Sept. 30, 1876.....	17,000 00
	<hr/>

Estimated cost of building including expenses.....	\$1,216,286 74
Amount of appropriations.....	1,200,000 00
	<hr/>
Estimated deficiency.....	\$16,286 74

E. O. GROSVENOR,  
JAMES SHEARER,  
ALEX. CHAPOTON,  
*State Building Commissioners.*

ALLEN L. BOURS, *Secretary.*

**PAYMENTS ON ACCOUNT OF THE NEW STATE CAPITOL.**

	1871.	1872.	1873.	1874.	1875.	1876.	Total.
N. Osburn & Co., for construction, on contract.....		\$20,613 86	\$137,276 50	\$241,045 13	\$164,651 85	\$74,764 90	\$638,552 24
" " " extra .....		189 13	8,412 83	709 30	280 22	11,136 42	20,737 90
" " " stone cornice and balustrade .....					41,037 25	39,031 88	80,069 13
" " " roof, steps, etc.....						6,914 07	6,914 07
Total payments to N. Osburn & Co.....		\$20,812 99	\$145,689 33	\$241,754 43	\$205,989 32	\$131,847 27	\$746,073 34
State Building Commissioners, per diem and expenses.....	\$790 10	\$800 55	\$613 10	\$1,308 49	\$411 70	\$761 11	\$4,433 05
E. E. Myers, Architect, salary.....		3,000 00	4,000 00	4,000 00	4,000 00	3,000 00	16,000 00
" " " traveling expenses.....				136 50	88 40	173 35	398 25
O. Marble, Assistant Superintendent.....					1,600 00	2,900 00	2,900 00
A. L. Bonn, Secretary.....	243 05	1,000 00	1,570 10	1,600 00	1,600 00	1,500 00	6,776 15
Premiums on designs and cost of estimates.....		3,620 00	1,200 00	1,200 00	1,200 00	900 00	6,776 15
Advertising, printing, and binding.....	298 10	1,049 92	74 12				3,422 04
Stationery, postage, and incidentals.....	86 50	133 27	253 75	113 42	14 35	34 60	3,620 00
Inspection of brick.....				150 00	63 20	246 25	397 40
Geo. A. Misch & Bro., samples of glass work.....					232 50		300 00
H. H. Wehner, modeling statuary for pediment.....						200 00	332 50
S. J. Cresswell, Jr., profes'l serv's and exp., cast-iron work.....					100 00		200 00
Sam'l Gardner, " " " electrician work.....						100 00	100 00
Total incidentals account, new State Capitol construction.....	\$1,413 75	\$9,423 74	\$7,511 07	\$8,506 41	\$7,863 15	\$9,515 82	\$44,232 44
Steam heating, etc.—Walworth Manufacturing Co. construction.....							
" " " F. E. Myers, professional services.....						\$27,269 72	\$27,269 72
" " " Incidentals expenses.....						1,600 00	1,600 00
						3 00	677 25
Total payments on account steam heating.....						\$28,872 72	\$29,647 00
Total payments, all classes.....							\$819,853 78





**REPORT**  
**OF THE**  
**BUILDING COMMISSIONERS**  
**OF THE**  
**STATE HOUSE OF CORRECTION**  
**AT**  
**IONIA, MICHIGAN.**

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**BY AUTHORITY.**

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**LANSING:**  
**W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.**  
**1876.**





# REPORT.

OFFICE OF BOARD OF BUILDING COMMISSIONERS }  
OF STATE HOUSE OF CORRECTION, }  
*Ionia, Dec. 1st, 1876.* }

To the HON. JOHN J. BAGLEY, *Governor of the State of Michigan:*

SIR:—The Board of Building Commissioners of the State House of Correction at Ionia, in pursuance of the requirements of law, have the honor to submit their first Annual Report.

The undersigned, having been notified of their appointment as Commissioners, under an act of the Legislature, entitled "An Act providing for the location, establishment, and organization of a State House of Correction, and making appropriation therefor," approved April 22d, 1875, met at the office of the Governor, in Detroit, on the seventh day of May, 1875, and completed their organization, electing Hampton Rich, of Ionia, Chairman of the Board.

For the purpose of obtaining information in regard to the necessary requirements of the proposed State House of Correction, the Board deemed it advisable to visit different institutions of a similar character in some of the other States, and in accordance with this design the Board, accompanied by the Governor, visited the cities of Pittsburg, Cleveland, Columbus, and Allegheny City during the month of May, 1875, and inspected the different institutions located at these places.

On the eighth day of June, 1875, Charles S. Lowe, of Ionia, was appointed Secretary of the Board, and H. M. Lewis, of Ionia, Superintendent of the construction of the building.

On the fifteenth day of July, A. D. 1875, an advertisement was inserted in the daily papers published in Detroit, for proposals to erect and construct the buildings in accordance with the plans and specifications for the same, as prepared by Mortimer L. Smith & Co., architects of Detroit, said proposals to be opened on the thirtieth day of August, A. D. 1875. In response to this advertisement eighteen proposals were received, which were opened on the thirtieth day of August, 1875, and were as follows:

1. Fairbairn & Sons, Detroit.....	\$158,481 00
2. St. Johns Manufacturing Co., St. Johns.....	170,554 52
3. Martin & Sullivan, Detroit.....	142,672 00
4. J. Fishor, East Saginaw.....	143,510 00
5. J. A. Moross, Detroit.....	145,881 43

6. L. M. Daniels, Ionia.....	\$189,281 00
7. O. & C. Waterbury, Ionia.....	155,692 49
8. Jule A. Knapp & Co., Detroit.....	130,760 94
9. Hunt & Curtis, Jackson.....	187,434 53
10. J. S. Farr & Co., Grand Rapids.....	136,617 00
11. Coots & Topping, Jackson.....	179,791 94
12. Mackey & Dee, Detroit.....	155,470 00
13. A. G. Canfield, Coldwater.....	149,000 00
14. L. L. Leach, Chicago.....	149,504 93
15. Richard & Mickle, Jackson.....	143,500 00
16. Wm. C. Smith, Detroit.....	151,000 00
17. Spitzley Bros., Detroit, and J. Corbett, Ionia.....	149,940 00
18. Dean Bros. & Gray, Detroit.....	147,307 23

The various proposals submitted were filed in the office of Secretary of State, at Lansing, as required by law.

On the eighteenth day of September, 1875, the Board entered into a contract with Jule A. Knapp & Co., of Detroit, for the erection and completion of the said State House of Correction in accordance with the plans, specifications, and detail drawings, with changes agreed upon as follows:

Amount of their bid.....	\$130,760 94
Add amount agreed upon for changes in plans, etc.....	3,814 48
Amount of contract.....	<u>\$134,575 42</u>

This contract required the buildings to be completed by January 1, 1877.

Work was commenced upon the grounds by the contractors immediately, and during the fall of 1875, they had erected the walls of the engine and boiler house, the dining rooms and hospital building, besides getting a large amount of material upon the grounds ready for use as soon as weather would permit.

They also kept a small force employed during the winter, at inside work and stone cutting, and at the opening of spring commenced the foundation for the main prison building, and officers' department.

In the month of March, 1876, the firm of Jule A. Knapp & Co., contractors, was dissolved, Jule A. Knapp and Charles A. Walton retiring, they having assigned their interests to William Albrecht, the remaining member of the firm. Work has progressed favorably under his management, and at this date the brick work is complete on the officers' department and on the main building and wings containing cells.

The slate roofing is complete upon officers' department, and with a few days favorable weather these buildings will be finished outside during the present month.

On the seventh day of September, 1876, an advertisement was published in the Detroit daily papers for proposals for the steam heating, etc., bids to be received up to October 12th. In response to this advertisement nine bids were received, which were as follows:

1. Crane, Bruct & Co., Cincinnati, Ohio.....	\$15,700 00
2. Wm. J. Baldwin & Co., Detroit.....	15,375 00
3. Walworth Manufacturing Co., Boston, Mass.....	13,936 00

4. Crane Bros. Manufacturing Co., Chicago.....	\$17,100 00
5. Bartlett, Robbins & Co., Baltimore, Md.....	18,666 00
6. John Davis & Co., Chicago.....	13,890 00
7. James Clement, Ann Arbor.....	18,019 00
8. Andrew Harvey & Son, Detroit.....	16,749 00
9. Sam'l I. Pope & Co., Chicago.....	14,680 59

The several bids were filed in the office of the Secretary of State, at Lansing.

On the seventeenth day of October, 1876, after examining the several schedules submitted with the bids for steam heating, etc., the Board entered into a contract for said work with the Walworth Manufacturing Co. of Boston, Mass., with changes agreed upon as follows:

Amount of their bid.....	\$13,936 00	
Add for changes agreed upon.....	32 16	
		\$13,968 16
Deduct for engine and foundation.....	400 00	
"    " other changes agreed upon.....	388 00	
		788 00
Amount of contract.....		<u>\$13,180 16</u>

The following is a statement of the disbursements *as allowed by* the Board to this date:

Paid contractors (estimates 1 to 14 inclusive).....	\$110,468 55	
Less 15 per cent. retained by law.....	16,570 27	
		\$93,898 28
Paid Wm. Albrecht for 3,020 feet main sewer to Grand river, @ \$1.05 per foot.....	3,171 00	
Extra labor on sewer.....	25 00	
372½ feet brick duct for steam pipes, @ \$2.25.....	838 12	
M. L. Smith & Co., architects, Detroit, for plans, etc. ....	2,700 00	
Per diem and Expense Commissioners.....	996 36	
Salary and expense of Secretary.....	1,439 16	
"    "    "    " Superintendent.....	1,623 00	
Advertising, printing, and books.....	219 50	
Right of way for sewer.....	50 00	
Breakwater in Grand river, at mouth of main sewer.....	90 54	
Setting, boxing, and fencing 100 shade trees.....	111 46	
Robert Wood for strip of land for road-way.....	15 00	
Geo. H. Briggs, excavation and engineering.....	549 09	
Jas. B. Sanford and others, labor, excavation, etc....	482 49	
A. L. Bours, work on schedule.....	100 00	
Express, postage, and stationery.....	14 00	
Rent of office.....	50 00	
Printing specifications, and advertising proposals for steam heating.....	99 15	
A. E. French, architect, Detroit.....	75 00	

## STATE HOUSE OF CORRECTION.

Flagstaff and trimmings on officers' department...	\$27 10	
Croff & Cain, Ionia, livery hire.....	17 50	
		<u>\$12,693 47</u>
Total.....		<u>\$106,591 75</u>

## STATEMENT OF APPROPRIATIONS AND EXPENDITURES.

The Legislature, by act 170, laws of 1875, appropriated the sum of \$2,500 00 to defray the expenses of a Board of Commissioners for the location of a State House of Correction.

Of this amount there was left an unexpended balance of..... \$1,466 91

Which amount was transferred to the credit of the fund created by act No. 96, laws of 1875.

Amount of appropriation under act No. 96, laws of 1875..... 150,000 00

Total appropriations..... \$151,466 91

## EXPENDITURES.

Amount paid contractors for construction (estimates Nos. 1 to 14 inclusive)..... \$93,898 28

Other expenditures (see items above)..... 12,693 47

Total expenditures..... \$106,591 75

## STATEMENT SHOWING APPROXIMATE CONDITION OF APPROPRIATIONS WHEN PRESENT CONTRACTS ARE COMPLETED.

Amount of present contract for building State House of Correction..... \$134,575 42

Extras to this date (Dec. 1st)..... 4,571 24

All other expenditures to date (see items above)..... 12,693 47

Amount of present contract for steam heating..... 13,180 16

Add for estimated expense of Board of Commissioners for next 3 months..... 800 00

Add for estimated extras in present contract..... 500 00

\$166,320 29

Total resources..... 151,466 91

Making deficiency when present contracts are all completed.. \$14,853 38

The Board of Commissioners would respectfully recommend the appropriation of the sum of \$156,000.00 for the completion of the State House of Correction, and the following is an estimate of the different items necessary, to wit:

Deficiency, as above.....	\$14,853 38
For building two wings of cells.....	48,000 00
“ “ Warden's residence.....	10,000 00
“ “ work-shops.....	18,000 00
“ “ barn and stables.....	2,500 00
“ “ enclosure walls to prison.....	27,000 00
“ seating chapel and dining rooms.....	1,500 00
“ furnishing officers' department.....	6,000 00
“ water supply.....	7,000 00
“ gas.....	4,000 00
“ engine and setting.....	1,000 00
“ ice house, ash house, and soap house.....	1,000 00
“ furnishing Warden's residence.....	3,000 00
“ fencing grounds.....	1,000 00
“ furnishing hospitals and dining rooms.....	1,000 00
“ “ 312 cells, @ \$9.00 each.....	2,808 00
“ pig pen.....	200 00
“ horses, cows, and pigs.....	700 00
“ wagons and carts.....	300 00
“ tools.....	800 00
“ hose-cart and hose.....	850 00
“ additional steam heating and plumbing.....	3,000 00
“ books for library.....	300 00
“ additional wood-work, shelving, etc.....	1,000 00
	<hr/>
	<b>\$155,811 38</b>

Respectfully,  
**HAMPTON RICH,**  
**WESTBROOK DIVINE,**  
**CHARLES KIPP,**  
*Commissioners.*

CHARLES S. LOWE, *Secretary.*



ANE,

1876.





**EASTEN**

REPORT  
OF THE  
BOARD OF COMMISSIONERS  
OF THE  
EASTERN ASYLUM FOR THE INSANE,  
STATE OF MICHIGAN,  
FOR THE  
YEARS 1875-6.



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BY AUTHORITY.

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LANSING:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1876.



# REPORT.

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OFFICE OF THE BOARD OF STATE COMMISSIONERS OF THE  
EASTERN ASYLUM FOR THE INSANE,  
*Pontiac, Mich., 30th September, 1876.* }

To the HON. JOHN J. BAGLEY, *Governor of the State of Michigan:*

SIR,—The Board of State Commissioners now in charge of the erection of the additional Asylum for the Insane at Pontiac, respectfully submit the following as their first annual report:

## CONSTITUTION OF THE BOARD.

The Act No. 120 of the Legislature of 1873, making an appropriation for an additional Asylum for the Insane, provides:

SEC. 4. After the selection and purchase of the site, the Governor shall appoint two persons residing within fifty miles of said site, who shall, with the three persons appointed by the Governor under the provisions of section one of this act, constitute a Board of Commissioners, whose duty it shall be to procure and adopt plans, specifications, and estimates for an Insane Asylum, and to erect and construct the same.

Although the selection of the site by the locating Board was made in June, 1874, it was not until the September following that the transfer of the land was completed. This delay was caused by a disagreement between the locating Board and the owner of a dwelling house and lot within the tract selected, as to the value thereof, making it necessary to acquire title through laws providing for the condemnation of property for State purposes. After the purchase of the site, the Board was constituted, as provided in the act, by the appointment of Messrs. M. E. Crofoot and W. M. McConnell, both of Pontiac, and by the appointment of S. G. Ives, of Chelsea, to fill the vacancy occasioned by the resignation of Amos Rathbone, of the locating Board.

The first meeting of the Board was held at the Michigan Asylum for the Insane at Kalamazoo, Nov. 13th, 1874, when an organization was effected by electing Dr. E. H. Van Deusen Chairman, and by constituting an Executive Committee consisting of Messrs. Crofoot and McConnell, the resident members, and the Board at once entered on the discharge of its duties.

## ADOPTION OF PLANS.

Before deciding as to the general features of the proposed Asylum, it was thought best that the Board visit some of the more recently completed asylums, with a view to keep fully abreast the age in all that pertains to the construction of an asylum for the insane. It was appreciated that within a few years a rad-

ical change has taken place, not only in the prevailing or popular opinions and beliefs respecting insanity, but also in the intelligent and educated views thereof; that with the advent of more rational views in regard to the nature of the disease more humane and effectual methods of treatment have been introduced, necessitating a better class of buildings, with improved facilities for classification, heating and ventilation. Also in the expenditure of so large a sum of the public money for the erection of a permanent structure, the Board desired to incorporate all economical improvements attested by experience elsewhere, in order to furnish to the patient the maximum amount of care and comfort at the minimum cost. Accordingly, after carefully examining both the old and the new asylum buildings at Kalamazoo, the Board visited and examined the asylums at Oshkosh, Wis., and Elgin, Ill., both recently completed.

The Board learned at its first meeting that during the examination of sites by the locating Board, Governor J. J. Bagley, with a view to forward the work, had made a provisional arrangement with E. E. Myers, architect, of Detroit, for all architectural work needed for the construction of the buildings. By his proposition Mr. Myers was to prepare the necessary plans, specifications, elevations, sectional and detail drawings, the proposition being subject to the approval or rejection of the Board when constituted. His compensation therefor was not to exceed \$3,000. The Board found that in accordance with this arrangement Dr. E. H. Van Deusen, at the request of Governor Bagley, had carefully prepared such plans and dimensions of the various buildings as in his judgment would best meet the requirements of a modern hospital building, and had, together with essential details, furnished the same to Mr. Myers; also that from time to time Dr. Van Deusen had transmitted to Mr. Myers a great mass of details for incorporation in the plans, the preparation of which involved much time and labor. In this work Mr. Myers had been employed for some months prior to the constitution of this Board, and had made considerable progress thereon.

At the second meeting of the Board, held in Detroit Dec. 16th and 17th, Governor Bagley was present and explained to the Board the nature of his provisional arrangement with Mr. Myers substantially as before stated; and that he had made the provisional agreement with Mr. Myers with a view to forward the work, yet he wished the Board to feel at full liberty to adopt or reject such proposition of Mr. Myers, and in case of rejection by the Board, Mr. Myers would not be entitled to any compensation for the time and labor he had given to the subject. Governor Bagley also stated that the act contemplated the erection of a building to provide for the care and treatment of 300 insane persons, with the necessary officers, attendants and help.

The Board became satisfied that the design of the building furnished to Mr. Myers met the requirements of the act as to capacity, as well as all the requirements of a modern hospital building for the treatment of the insane, and knowing that the ground plan and essential details had been very carefully worked out by Dr. Van Deusen and met his approval, the Board accepted the provisional arrangement made by the Governor, and entered into a contract with Mr. Myers upon the terms stated, and Mr. Myers continued his work under the direction of the Board.

A ground plan of the main building, chapel building, and shops, lettered to designate the proposed uses of the various divisions, is herewith submitted. Also a perspective view of the building as it will appear from the front when finished.

## LETTING OF CONTRACT.

On Dec. 18th, 1874, the Board advertised, soliciting proposals for the construction of the Asylum. The specifications adopted as the basis of those proposals provided for all mason and carpenter work, all work in tin, slate, painting and glazing, and most of the iron work. It left unprovided for all arrangements for sewage, drainage, heating, gas and water distribution.

On Feb. 16th proposals were received and opened by the Board, at Pontiac, the reception of the bids being in public, after which they were immediately opened, read aloud and recorded. The bids received will be found in schedule "A," hereto annexed.

Each bidder was required by the specifications to submit with his bid an itemized schedule of prices and quantities for each class of material or labor used in the construction of the building. As the examination and classification of these schedules for comparison was a work requiring considerable time and careful scrutiny to ascertain the fairness or *bona fide* nature of the bids, the Board adjourned for one week to give time for such examination. On Feb. 24th the Board reassembled. An examination of the schedule of Messrs. Fish & Stephens, of Madison, Wis., who appeared as the lowest bidders, revealed a discrepancy of twenty thousand dollars between their schedules and their bid, the footings of the several items of the schedules exceeding the sum of the bid by that amount. After due deliberation the conclusion was reached that it would be unwise to award the contract to them with such imperfect and inaccurate schedules as they submitted, and the following resolution was unanimously adopted:

"WHEREAS, It appears from an examination of the schedules submitted by Messrs. Fish & Stephens, of Madison, Wis., with their proposal, that said schedules are imperfect, informal, vague and uncertain; and

"WHEREAS, It also appears that said schedules, footed, show an excess of twenty thousand dollars above their proposition, and that such uncertainties and informalities in said schedules, and such discrepancies and excesses are likely to involve questions difficult to determine and adjust; and

"WHEREAS, The principal object of this Board in requiring schedules to be submitted with proposals, was to have a full itemized statement of each class of work to be performed and for all materials to be furnished, which the schedules so submitted by Messrs. Fish & Stephens failed to show; and

"WHEREAS, The attention of said Fish & Stephens having been called to such excess, they explained it by letter and statement made since the opening of the bids and proposals on the 16th inst.; and

"WHEREAS, Any explanation of matter material, made subsequent to the opening of bids and proposals, is deemed to be in conflict with the Act which requires that said bids and proposals shall not be opened at any other time and place than that designated in the notice, by reason of which this Board cannot consider any such subsequent material variation in the proposals or schedules; therefore

"Resolved, That the contract for the work and materials advertised for be awarded to Messrs. Coots & Topping, of Jackson, Mich., whose written proposition is the next lowest one to that of Messrs. Fish & Stephens, and whose schedules are full and satisfactory, and the footings of which are less than those of Messrs. Fish & Stephens by \$6,472; upon condition that said Coots & Topping, within ten days from this date, enter into contract for the performance of such work and furnishing such materials as required by this Board, and also furnish a bond in the sum of \$50,000 for the faithful performance of said contract, with sureties to be approved by this Board."

Messrs. Coots & Topping, the successful competitors, are a firm residing at Jackson, Mich. They came to the Board endorsed by prominent citizens in many portions of the State as reliable business men and excellent mechanics, and the Board take pleasure in saying that they justly merited the reputation

which they brought to the Board, and we are now fully convinced that the best interests of the State were subserved in awarding the contract to them.

#### APPROPRIATION AND EXPENDITURES.

The Act creating this Board appropriated the sum of \$400,000 with which to erect and construct the Asylum, and provided that "the entire cost of said Asylum, when completely finished, including the cost of the site, plans, specifications, superintendence, roads, fences and out-buildings, shall not exceed the sum of four hundred thousand dollars."

At the first meeting of the Board this provision of the act was considered, and it was then held by the Board that the building would be completed within the scope and intention of the act, when all materials or apparatus which enter into the structure of the building and remain as fixtures therein have been put in place; but that it did not include materials or apparatus not properly fixtures and not a part of the building itself. Thus furniture, bedding, bath-tubs, machinery, cooking appliances, radiators, and considerable portions of both steam and water distribution, would not be included as provided for in the present appropriation. In arriving at this view the Board took into consideration other structures and other appropriations, and also conferred with those familiar with the passage of the act, and what it was intended to cover; therefore, in the preparation of plans and in subsequent modifications the Board have steadily kept this provision of the act in view.

The contract price of Messrs. Coots & Topping provided for the mason and carpenter work at the expense of \$306,384.56, after making some deductions from their original bid. This contract included no item for drainage, nor sewage, nor pipe work of any description. The hardware for ward doors and the flue frames and registers throughout the building were also excluded. On page 19 Table XIV., will be found an estimate of cost of items to be paid out of the balance of the \$400,000. While this estimate cannot be exact, it is believed to be sufficiently accurate to state that the Board has not heretofore over-estimated, and that the purpose to live within the appropriation has been complied with. It is believed that the value received for the money thus far expended, in quantity and quality of work, will compare favorably with similar expenditures elsewhere. But the Asylum buildings, when completely finished within the scope and intention of the act, are far from being ready for occupancy. All articles and machinery not properly a part of the building itself must be provided, such as furniture, bedding and crockery, laundry, cooking and baking apparatus, farm implements and stock, the major portion of the heating apparatus, dispensary, stores, &c. An estimate has been carefully prepared showing the funds needed to fit the Asylum for the reception of patients, and will be found in schedule "B," hereto attached. For these estimates we are largely indebted to Dr. E. H. Van Deusen, Supt. of the Michigan Asylum, and to the reports from that Institution for the quantity and cost of so furnishing the Asylum as to put it in running order.

The tables herewith submitted will be found full, and the classification so far perfected as to show readily and accurately the disposition made of the State funds, with full details, as well that drawn from the State Treasury as from the farm and from all other sources.

## SIDE-TRACK TO THE ASYLUM.

At the time the Asylum was located at Pontiac, the Detroit & Milwaukee R. Co. agreed to construct a side-track from their main line directly to the Asylum. The fall of 1874 found the R. R. Co. financially embarrassed, and therefore unable to proceed with the work; but the officers of the Company gave assurances that in the early spring the siding would be built.

Relying on these assurances, the Board guaranteed to bidders, in February, 1875, the use of a side-track for transfer of materials. Repeatedly in the spring of 1875 the Board urged the fulfillment of the agreement, but without avail. In the meantime the road had been transferred to the control of a receiver.

Finally, after the work of excavation for the Asylum had begun, and large quantities of freight began to arrive at the Pontiac Station, on all of which the Board was liable for the increased cost of delivery by wagon, it became an imperative necessity to advance to the R. R. Co. funds with which to build the side-track.

As late as May 4, 1875, an agreement was reached, whereby the Board was to advance \$7,700 and the R. R. Co. to apply 20 per cent. of their earnings from freight carried to the Asylum to the repayment of the debt. Under this agreement work was commenced May 10th, and on June 25th the first freight was delivered. The entire length is 188 rods, and in this short distance two high embankments and two considerable cuts were encountered.

Of the \$7,700 advanced, \$1,628.03 have been repaid, and a further repayment will be made early in October. It will be seen from the rate of repayment, that, although the State will eventually repossess the whole sum advanced, the major portion will not be repaid in time to be available for building purposes.

## FARM.

The general features of the tract of land purchased for the use of the Asylum were quite fully presented in the report of the locating Board, and a repetition is unnecessary.

Of the 307 acres comprising the Asylum farm but 164 had at the time of the transfer been plowed, there being, besides the 44 acres of woodland, large ranges of pasture, considerable portions of which were covered with undergrowth.

The tillable soil had been under constant but imperfect cultivation, and was much exhausted. The fences, with few exceptions, were old, low and in bad repair, and, running in all directions, cut the tract into small, irregular lots.

While the Board felt that the requisite funds for the improvements needed on the farm could not be spared from the building fund; indeed, that it was not intended to thus expend the money, they still thought every measure of the Board should tend towards fitting the farm for the immediate and profitable use of the Asylum, rather than to further continue the exhausting process. The aim of the Board, then, has been to improve to the extent of the receipts from the farm, looking to future rather than present income.

The first step was to remove the unnecessary division fences, and clear out the hedges harbored by them, thereby enhancing the appearance of the farm by opening to the view broad and even fields of uniform tillage, and still further to reduce these fields to a uniform surface, they were sown to winter wheat and seeded. The 60 acres of wheat thus sown comprised the most of the farming for the year 1875, as but little summer grain was put in, and from this the yield was very light.



From all the land tilled the stones were removed, many requiring blasting. Four hundred and two rods of tile drain were put in at a cost of \$427.67. New fences were built along the avenues opened by the city on the west and east sides of the farm, and the remaining fences were repaired. Last spring a double row of shade trees was planted along all roads bounding the farm, a total distance of one and one-fourth miles. The wheat crop of 1875 has just yielded 1,032 bushels, of which but a small portion has yet been sold. Again this fall 60 acres of land have been prepared and sown to wheat, 8½ acres of which are new soil requiring under-brushing and grubbing. In all thus far 37 acres of new soil have been subdued. A detailed account of all farm payments and receipts is presented in Tables X and XI, on page 17, and the unsold produce is shown in Table XII, on page 18.

By deducting from the debit balance the value of the unsold produce, it will be seen that the farm has been, at the date of this report, self-sustaining, and meanwhile has been materially improved.

The prospects for the coming season are good. In addition to the yield from the wheat, there will be a large area of hay from the seeding of last year.

All farming operations have been carried on under direction of the Board by a lessee, the State finding nothing except grass seed, and receiving one-third the total proceeds. The special charge of the farm has been given to Commissioner Ives, from whose experience and careful management the best results may be expected.

Many improvements are still needed, the most prominent of which is the necessity of lowering the bed of Pontiac Creek, in order to drain the adjacent land and to give a fall for draining the wet land at the north end of the tract. Not less than forty-five acres would thus be transferred by ditching and brushing from wet pasture to dry meadow. The banks of the stream would become firm, grassy slopes, and the creek itself would be changed from an unsightly sluggish stream to a beautiful brook, and become a favorite place of resort.

Considerable fencing will be needed, a main approach to the building must be laid out, and the farm must be stocked, and farm implements be provided.

The farm buildings in front of the Asylum should be removed, and a large amount of grading about the Asylum building will be required.

The estimated cost of stocking the farm, and providing it with working utensils, is \$3,412.50, and the grading will cost, \$1,600.

An appropriation for these purposes will be needed, and your attention is respectfully called thereto.

#### WATER SUPPLY—ARTESIAN WELL.

The question of a proper supply of water for an institution of this kind is one of first importance, and it received the attention of the locating board; and when the present site for the buildings was selected, it was supposed an ample supply of water, of an acceptable quality, could be obtained by bringing it from springs around Harris Lake—a distance of about two miles away.

Only a superficial examination, however, was made, and the matter was not definitely determined. As one of the conditions of the location of the Asylum at or in the vicinity of Pontiac, the citizens, among other things, had undertaken to secure the laying of pipes for carrying the water from such springs or lakes as the Board of Commissioners should designate.

The Board after its organization proceeded to make a more thorough examination of the lakes and springs in the vicinity, and found that to bring water

from springs accessible would require the laying of pipes some two miles, and for most of the distance over low marsh land, where the nature of the bottom was such that there would likely be more or less disturbance of the pipes by the action of frost and the elements, and that by these pipes there could only be obtained a fall of some three or four feet in the whole distance, and then only conducting the water within one hundred and thirty-two rods of the building, where it would have to be received in a reservoir, and thence forced to the leve of the buildings up an elevation of some sixty feet, requiring additional power at the reservoir to pump to the buildings, and the constantly added expense of fuel, and engine, which was a matter of great importance to be considered in the items of running expenses.

A conference was held with the citizens' committee at which it was agreed that if water could be obtained by an artesian well, the citizens would pay the expense of thus getting the supply of water, and it was by the Board determined to make the attempt to obtain the needed supply by an artesian well.

The first attempt was by a contract with Mr. John Coryell, of East Saginaw, under which he proceeded a considerable time with the work, constantly meeting with unexpected difficulties until at last he abandoned the work.

The next attempt was under a contract made with Mr. P. M. Barker, of Detroit. At the depth of about one hundred and fifty feet from the surface, Mr. Barker struck a vein of water in strata of gravel, at which point the pump was set at work to determine the quantity of water that could be obtained, and as it did not appear that a sufficient supply could be procured, it was decided that the well should be sunk deeper, in the hope of securing an adequate supply by reaching the bed-rock. Mr. Barker, therefore, proceeded to sink his well and tubing some three hundred and fifty-six feet without finding rock, and going some further met insuperable difficulties, and he abandoned his contract and left the work.

After that the pipe or tubing was cut at the water vein, about one hundred and fifty feet below the surface, and the well again pumped. The water was found to be of fair quality, but insufficient in quantity.

No chemical analysis has yet been made, but it is believed that if the well had afforded a sufficient quantity, further tests and a chemical analysis would show the water to be of acceptable quality.

The sinking of these wells demonstrated that after reaching about sixty feet from the surface, strata of gravel, varying in quality, were reached, and continued from that distance to the depth of one hundred and fifty feet, filled with water; while the under-supply appeared to be abundant and inexhaustible; and it seemed probable that if the well capacity were sufficient, an ample supply could thereby be obtained, and if of acceptable quality, the water could thus be obtained at a great saving of first cost, as well as in the cost of power for raising, since this power could be furnished by the boilers and engines in the buildings.

Further conferences have been had with the citizens' committee, and they now propose, on their own account, to sink a well of larger bore, at some convenient point, with which it is confidently believed an ample supply can be obtained. Before this work shall be commenced, it is designed to have thorough tests made of the water of the well already down by a chemical analysis, in order to determine fully its quality.

If this means of obtaining the necessary water supply shall eventually fail, some other plan must be adopted.

## SEWERS, DRAINS, AND CISTERNS.

On Sept. 5th, 1876, after duly advertising, the Board received and opened proposals for the labor of constructing the necessary sewers, drains, and cisterns about the Asylum buildings, as follow:

Patrick Shanahan & Anthony McLogan.....	\$3,873 32
Daniel Sullivan.....	4,149 86
M. & W. H. Henderson.....	4,772 00
John H. Granger & Joseph W. Granger.....	4,913 62
John Scott (an informal bid for the construction of six cisterns, excluding the sewer and drain work).....	3,300 00

The Board awarded the contract to Messrs. Shanahan & McLogan, the lowest bidders, at the price named in their bid, viz., \$3,873.32.

Messrs. Shanahan & McLogan immediately began work under their contract, and at this date have made considerable progress. A more detailed account of this work will be found in the Report of the Superintendent, herewith transmitted.

## VACANCY IN THE BOARD.

In July, 1875, the Board learned with great regret that Dr. E. H. Van Deusen, then Chairman of the Board, because of the demands on his time in the discharge of his duties in connection with the Michigan Asylum at Kalamazoo, felt it imperatively necessary to tender to the Governor his resignation. The remaining members of the Board at once united in addressing to Dr. Van Deusen a letter urging him to reconsider his determination, and representing to him the benefit that must ensue to the State by his continued presence on the Board, because of his special knowledge of the requirements of an asylum for the insane. Dr. Van Deusen felt, however, that to give to the affairs of the Board the time and attention requisite to satisfactorily discharge the duties pertaining thereto, in addition to the care and responsibilities of his official position at Kalamazoo, would require an exertion which his health and strength did not warrant, and his valuable services were lost to the Board.

In April last, Gov. Bagley appointed Warren G. Vinton, builder, of Detroit, to fill the vacancy; and Mr. Vinton has since taken an active interest and prominent part in the transactions of the Board.

## NEEDED LEGISLATION.

The act making the appropriation for the construction of this Asylum, and providing for the constitution of the present Board, did not contemplate or provide for its future management; and inasmuch as it is now probable that the buildings will be completed and furnished, ready for the reception of patients, before the meeting of the legislature of 1879, some appropriate legislation will be needed to organize the institution and to provide for its management and control, and this should receive the attention of the approaching legislature. The Michigan Asylum for the Insane, located at Kalamazoo, has been so long in successful operation, and the necessary legislation for such an institution has been so fully perfected, that no suggestions are necessary other than to call attention to the fact that the legislation on the statute book applicable to that institution does not in terms apply to this.

## THE REPORT OF THE SUPERINTENDENT.

We beg leave to call attention to the report of C. M. Wells, Superintendent, which is herewith submitted, containing a full and accurate statement of the accounts of all matters under the control of the Board.

Mr. Wells had been acting under employment by the Locating Board as civil engineer, and had rendered to that Board such efficient service, and had proven himself so well qualified to discharge the duties which would fall upon a Superintendent, that this Board at its first organization concluded to appoint him to that position, and the agreement was made with him to serve the State as Superintendent and Secretary at an annual salary, and he has discharged the duties of both offices since.

The labor which has thus been placed upon Mr. Wells has required his constant care and attention, and he has given to the duties much more time than is usually given by salaried clerks or officers. He has labored many hours beyond what is commonly known as "working hours," and has proven by his strict integrity that the interests of the State will in no manner suffer from his want of attention to duty, or from his lack of honesty of purpose in seeing that all work coming under his supervision shall be performed according to the letter and spirit of the contract.

This Board adopted a system of book-keeping similar to that of the Board of State Building Commissioners, and we here acknowledge our obligation to Mr. A. L. Bours, Secretary of that Board, for the preparation of the books and the starting the accounts, and which have since been continued by Mr. Wells, and in which is shown in all different details the financial transactions—the receipts and disbursements of all funds under the control of the Board or any of its officers, derived from any source, and the tables appended to Mr. Wells' report are made from these books, and fully show the accounts.

Respectfully submitted.

W. M. McCONNELL,  
M. E. CROFOOT,  
GEO. HANNAHS,  
S. G. IVES,  
W. G. VINTON,  
*Board of Commissioners.*

## SUPERINTENDENT'S REPORT.

*To the Board of Commissioners, Eastern Asylum for the Insane, Pontiac, Mich.:*

GENTLEMEN:—I have the honor to submit the following, a brief and classified *resumé* of the more important transactions, both financial and mechanical, coming more directly within my province, from the date of the organization of the Board, Nov. 13th, 1874, to Oct. 1, 1876:

### FINANCIAL.

Of the \$400,000 appropriated by the Legislature at its session of 1873, the sum of \$204,024.80 has been drawn from the State Treasury, of which \$200,-933.99 have been paid out, the balance being cash on hand. The general heads under which these payments have been made are shown in the following:

TABLE I.—*General Ledger, Sept. 30th, 1876.*

State of Michigan.....		\$204,024 80
Construction on contract.....	\$151,456 37	
Construction on contract, extra.....	10,235 60	
Construction outside of contract.....	4,200 26	
Salaries, per diem, etc.....	12,202 57	
Incidentals.....	2,140 22	
Farm.....	602 05	
Land.....	10,560 17	
Artesian well.....	3,464 78	
Detroit & Milwaukee R. R. Co.....	6,071 97	
Cash on hand, Sept. 30.....	3,090 81	
	<u>\$204,024 80</u>	<u>\$204,024 80</u>

The expenditures under each of these general heads will be itemized and considered in turn.

All payments to Messrs. Coots & Topping, the main contractors, based on the prices and quantities of the adopted schedule, are classed under the head "Construction Under Contract." These payments cover a period from May 12th, 1875, to Sept. 30th, 1876:

TABLE II.—*Construction on Contract.*

Cut stone.....	\$21,738 63
Stone setting.....	1,725 15
Excavation.....	4,424 65
Concrete.....	9,223 20
Brick work.....	101,024 04
Rubble masonry.....	10,229 54
Range “.....	2,258 80
Cast and wrought iron work.....	8,417 95
Galvanized iron and tin work.....	403 38
Common lumber and carpenter work.....	9,726 53
Finishing lumber.....	4,326 00
Floors.....	279 00
Doors and windows.....	1,502 40
Cornice.....	582 20
Hardware, trimmings, etc.....	2,322 50
	<hr/>
	\$178,183 97
Less 15 per cent. retained.....	26,727 60
	<hr/>
Paid to Oct. 1st, 1876, as per General Ledger.....	\$151,456 37
	<hr/>

All payments to Messrs. Coots & Topping based on schedule prices but in excess of schedule quantities, and payments for work or materials entirely without the schedule based on special agreement, are classed under the head “Construction to Contractors Extra:”

TABLE III.—*Construction to Contractors Extra.*

Cut stone.....	\$1,353 62
Excavation.....	338 48
Concrete.....	628 74
Brick work.....	1,653 80
Rubble masonry.....	7,721 39
Common lumber.....	127 34
Removing stone work.....	73 50
Moving materials.....	145 00
	<hr/>
	\$12,041 87
Less 15 per cent. retained.....	1,806 27
	<hr/>
Paid to Oct 1st, 1876, as per General Ledger.....	\$10,235 60
	<hr/>

Table four shows the same extra, but classed in accordance with the objects which the extra payments were applied.

TABLE IV.

Rubble masonry and brick work to replace dimension footing stone omitted.....	\$7,419 38
--	------------

Foundation walls of shops increased in thickness from 20 in. to 2 feet.....	\$180 67
Foundation walls carried down to firm ground.....	985 31
Change of walls to enlarge dining rooms.....	56 16
Change of walls to enlarge and deepen boiler room.....	979 85
Corridor walls carried down to allow the air ducts to enter the building.....	659 76
Wall rear of center carried below frost.....	285 74
Ashler substituted between lower and upper water tables for range work.....	1,330 00
Cost in part of hauling materials from station to site of building, (side track guaranteed to contractors was not ready until after the commencement of work).....	145 00
	<hr/>
	\$12,041 87
Less 15 per cent. retained.....	1,806 27
	<hr/>
Paid contract of Coots & Topping to Oct. 1, 1876.....	\$10,235 60
	<hr/>

It will be seen that the sum of \$7,419.38, or nearly two-thirds of the whole amount classed as extra, being payments at schedule rates in excess of schedule quantities, was caused by the substitution of a less expensive for a more expensive method of construction. By reference to table 5, it will be seen that a total of \$12,820.95 was deducted because of the omission of dimension footing stone. To take the place of these footings required rubble stone and brick work, costing the sum of \$7,419.38 as above; and the difference between these two amounts or \$5,401.57 was saved by the change. The veritable extra is, then, all comprised in the remaining \$4,622.49, of which the sum of \$180.67 was for increased thickness of walls, \$1,930.81 for increased depth of walls, for purposes as named in the table, \$1,036.01 for changing walls to get additional room, \$1,330, cut stone ashler in basement, and \$145 expenses, incurred for hauling materials because of non-completion at the expected time of the asylum siding.

All deductions from the amount to be paid to Messrs. Coots & Topping because of changes or omissions are shown in the following table under the head "Deductions."

TABLE V.—*Deductions.*

The bids of Messrs. Coots & Topping was.....	\$317,698 00
Prior to entering into contract, changes were made reducing this amount by omission of portion of footing stone.....	\$7,413 44
Change in method of deafening.....	3,900 00
	<hr/>
	\$11,313 44
The contract price of Coots & Topping is.....	306,384 56
Subsequent to entering into contract changes have been made reducing this by balance on footing stone omitted.....	\$5,407 51
Depth of stack foundation reduced.....	579 79
Changes in brick walls.....	238 08

Reduction in price of concrete.....	\$1,537 20	
Change in thickness of flooring.....	1,612 50	
Cresting on shops omitted.....	330 86	
Finials " " ".....	38 12	
Iron roof on boiler-room omitted.....	695 71	
Hipped turret skylight over engine room omitted..	892 50	
		\$11,332 27
		295,052 29
Add the expense incurred by extras.....		12,041 87
		<u>\$307,094 16</u>

The foregoing statement shows a total reduction by changes and omissions from the bid of Messrs. Coots & Topping of \$22,645 71. Of this amount the sum of \$11,313 44 was made at the time the contract was let, and \$11,332 27 from time to time since the commencement of work. The excess of the extra over the deductions from the contract price is \$709 60, but the total deductions exceed the total extra by the sum of \$10,603 84, *i. e.*, the Asylum is to be constructed for \$10,603 84 less than the accepted proposition of Messrs. Coots & Topping. This is a reversal of the ordinary procedure.

The present standing of the contract of Coots & Topping is given in table 6, showing labor and materials to the value of \$116,868 32 yet to be furnished.

TABLE VI.

Contract price Messrs. Coots & Topping.....	\$306,384 56
Deductions since award of contract.....	11,332 27
	<u>\$295,052 29</u>
Amount expended (construction on contract).....	178,183 97
	<u>\$116,868 32</u>

All payments for labor or materials entering into the construction of the building to parties other than the main contractors, are classed under the head "Construction Outside of Contract." It includes several minor contracts for materials excepted from the main contract.

TABLE VII.—*Construction Outside of Contract.*

Rubble stone purchased by Board.....	\$2,260 15
Iron, sewer pipe, and sewer traps.....	1,277 97
Furnishing water for mason work.....	402 62
Lead for sewer pipe and labor laying.....	209 83
Cost of two dug wells at the building.....	268 00
Fire brick for lining flue of stack.....	420 85
Tarred-felt paper for covering foundations.....	123 50
Hot air and ventilating registers and flue frames.....	1,053 17
Anchors for holding ashler.....	42 12
Sole plate for the iron work at top of stack.....	74 20
Crock pipe for sewers, and labor.....	343 05
	<u>\$6,475 46</u>



## CREDIT.

Rubble stone turned over to contractors .....	\$2,275 20
Paid to Oct. 1, 1876, as per general ledger.....	<u>\$4,200 26</u>

The payments classed under "Salaries per diem, &c.," go back to the date of the first payment, July, 3d, 1874, covering a period of two and a fourth years, and include the three general heads: Expense of locating Asylum, Superintendence since locating Asylum, and expense of procuring plans and detail drawings.

TABLE VIII.—*Salaries per Diem, etc.*

Traveling expenses and pay of Locating Commissioners, including all expenses of locating the Asylum.....	\$2,719 34
Traveling expenses and pay of Building Commissioners from Nov. 13, 1874, to Oct. 1, 1876.....	2,019 57
All salaries from Nov. 13, 1874, to Oct. 1, 1876.....	4,983 66
Architectural services.....	2,480 00
Paid to Oct 1st, 1876, as per Table 1.....	<u>\$12,202 57</u>

It is believed that the expenses in this department will bear comparison with expenditures of like character in any similar institution for an equal time.

TABLE IX.—*Incidentals.*

Examination and surveys.....	\$284 00
Printing and advertising.....	381 06
Telegraph and traveling expenses.....	369 86
Fitting up building for office, including safe and other furniture, and all office expenses.....	940 55
Miscellaneous.....	164 75
Paid to Oct. 1, 1876, as per general ledger.....	<u>\$2,140 22</u>

Under the head "Farm" will be found in tables 10 and 11, all debits and credits on account of farm, and table 12 gives the quantity and value of unsold farm produce on hand at date of report. Deducting from the debit balance the value of the farm produce, it leaves \$68.61 as the excess of the cost of the improvements over the receipts from the farm. The total wood cut is 231.43 cords. The total sold, together with that on hand, is 168.83 cords. Of the remaining 62.60 cords, 8 cords were used at the office, and 54.60 cords were burned at the artesian well during the eight months that steam power for drilling was supplied.

The \$338.40 applied to the fences, accomplished as follows:

	Rods.
Rail fence removed.....	605
" " relaid.....	59
" " made.....	205
Board fence made.....	46

In all, a trifle more than two and three-fourths miles of fence.

Four hundred and two rods of tile drain were put in; 144 rods being a 7-inch main, the remainder 4-inch and 3-inch branches. The tile cost \$203.35, and the labor \$176.57,—a total of \$427.67.

TABLE X.—*Farm.*

DEBIT.			
Surveys and Deeds.....			\$72 60
Wood cut	183.06 cords @ 75c.....	\$137 30	
" "	8.50 " @ 87½c.....	7 44	
" "	28.62 " @ \$1.00.....	28 62	
" "	11.25 " @ 60c.....	6 75	\$180 11
" hauled	42½ " @ 40c.....	\$16 85	
" "	6 " @ 50c.....	3 00	
" "	2½ days @ \$3.00.....	7 50	27 35
Stone dug and hauled.....			215 77
Fence—Posts split,	570 @ 1½c.....		\$8 55
" Stakes split,	310 @ 1c.....	\$3 10	
" " "	237 @ 1½c.....	2 96	
" " bought,	600 @ 3c.....	18 00	24 06
" Blocks cut,	5 cords @ 50c.....		2 50
" Rails cut.....			6 00
" Moving and making.....			107 62
" Fencing lumber.....			64 79
" Wire and nails.....			15 38
" Drawing rubbish, old rails, and clearing hedges.....			109 50
Drain—Drawing tile and freight on tile.....			47 75
" Tile, 164½ rods, 3 inches @ 30c.....		\$49 35	
" " 94 " 4 " @ 40c.....		37 60	
" " 2 " 6 " @ 60c.....		1 20	
" " 144 " 7 " @ 80c.....		115 20	203 35
" Digging and covering, 3¼ days @ \$1.25.....		\$4 06	
" Digging, 33¾ rods @ 30c.....		10 00	
" " 103 " @ 46½c.....		47 89	
" Dug and covered, 265½ rods @ 35.82c.....		95 10	
" Covering, 120 rods @ 16.3c.....		19 52	176 57
Buildings—Repairs on barn, granary and tenement houses.....			54 34
Grass Seed—Clover, 7 14-60 bu.....		\$59 67	
" " Timothy, 7 24-45.....		24 42	84 09
Orchard—Plowing and trimming.....			24 10
Grubbing—North wheat field.....			27 75
Taxes.....			303 91
Shade Trees—Furnished and set, 203, three-fourths paid.....		\$82 35	
" " Boxing and lumber, 203.....		45 43	127 78
Roads—Repairs on.....			13 05
Fertilizers—Manure, salt, lime and plaster.....			22 40
			<u>\$1,919 32</u>

TABLE XI.—*Farm.*

CREDIT.	
Wood—1½ cords in the tree.....	\$2 92
" 2 " " " ".....	4 50
" 3 loads.....	3 00

Wood—145.58 cords @ \$3.00.....	\$436 75	
“ 5 “ @ \$3.00.....	15 00	
		\$462 17
Rents.....		456 18
Stone—22.00 cords @ \$7.50.....		165 45
Fertilizers.....		6 60
Produce—4,954 lbs. barley @ \$1.74.....	\$86 20	
“ 326½ lbs. barley refuse @ \$1.25.....	4 08	
“ 1,000 lbs. hay @ \$8.00 per ton.....	4 00	
“ 3,950 “ “ @ 10.00 “ “.....	19 75	
“ 3.6 bushels buckwheat @ 40c.....	5 44	
“ 4 loads pumpkins @ \$2.00.....	8 00	
“ 8 “ cornstalks @ \$2.00.....	16 00	
“ 18 bushels corn @ 27c.....	4 86	
“ Soft corn.....	14 00	
“ 30.45 bushels wheat @ \$1.03.....	31 67	
“ 32.52 “ “ @ \$1.00.....	32 87	226 87
		<u>\$1,317 27</u>

TABLE XII.—*Farm Produce on Hand Oct. 1st, 1876.*

## UNDIVIDED.

842.56 bushels wheat @ 95 c.....	\$799 85
54 bushels beans @ \$1.10.....	59 40
200 “ barley @ \$1.75 per cwt.....	161 00
200 “ oats @ 35c.....	70 00
101 barrels apples @ 81c.....	81 81
12 tons hay @ \$10.00.....	120 00
4 “ marsh hay @ \$6.00.....	24 00
Of this one-third belongs to the State.....	<u>\$1,316 06</u>

\$438 69

## DIVIDED.

3 tons of hay @ \$10.00.....	30 00
40 bushels corn @ 25c.....	10 00
18½ cords of wood @ \$3.00.....	54 75
	<u>\$533 44</u>

## LAND.

The expenditure of \$10,560.17 under this head represents the cost of 107.18 acres purchased in addition to the 200 acres donated by the citizens of Pontiac.

TABLE XIII.—*Artesian Well.*

Derrick.....	\$142 88
Machinery and machine work.....	318 03
Wrought iron tubing.....	935 35
Pump and attachments.....	229 18
Contractors.....	1,274 00
Wood and water.....	551 36
Testing well.....	32 61
Legal services.....	4 10
	<u>\$3,487 51</u>

## CREDIT.

Tubing and refuse brick sold.....	22 73
Paid to Oct. 1st, as per General Ledger.....	<u>\$3,464 78</u>

## DETROIT &amp; MILWAUKEE R. R. CO.

Of the \$7,700 advanced to the R. R. Co. for the construction of a side-track to the Asylum \$1,628.03 have been repaid, leaving the unpaid balance, Oct. 1, 1876, \$6,071.97. A further repayment for the quarter ending Sept. 30, 1876, will be made early in October.

Table 14 is an estimate showing the probable application of the unexpended portion of the appropriation and the sufficiency thereof to accomplish the desired ends. In other words, it shows that no expense in excess of the amount appropriated has been incurred, or rendered necessary to be incurred in order to complete the asylum in full, as required by the act making the appropriation.

TABLE XIV.—*Estimate of Funds.*

Appropriated by Session of 1873, Act 120.....	\$400,000 00
Total payments to Oct. 1, 1876 (Table 1 less cash on hand).....	200,933 99
	<u>\$199,066 01</u>

From this sum, under contract of Coots & Topping, there will be paid:

15 per cent. now retained (Tables 2 and 3).....	\$28,533 87
Balance on main contract (Tables 2 and 5).....	116,868 32
Excess of future extra over deductions.....	3,905 00
	<u>149,307 19</u>
	<u>\$49,758 82</u>

The estimated expenditure of this balance is:

Locks and hinges for 600 doors, \$2.25.....	\$1,350 00
Iron transom sash for ward doors.....	438 00
Glass for double inside doors.....	175 00
Sewers, drains and cisterns.....	6,547 00
Barns, ice house, granary and outbuildings.....	3,000 00
Fences.....	457 00
Road to and about asylum.....	500 00
Speaking tubes.....	210 00
Salaries, expense of Comm'rs 1½ years.....	6,750 00
Incidentals one and one-half years.....	1,500 00
Architectural.....	1,900 00
	<u>\$21,927 00</u>

To be applied to boilers, and fixtures in plumbing and heating... \$27,831 82

## CONTRACT OF COOTS &amp; TOPPING.

The working season of 1875 comprised seven months, beginning April 15 with excavation, and closing Nov. 16 with brick work. During this time the

contractors pressed the work with vigor, and the close of the season found the Asylum carried up to the sills of the first story windows.

This represented a large amount of labor and materials, the main items of which were, excavation, 5,918 cubic yards; concrete, 38,430 cubic feet; stone work, 42,966 cubic feet; brick laid, 2,609,495. Sandstone from the quarries at Amherst, Ohio, to the value of \$10,491.54 had been cut in anticipation of the brick work of the season following, and the most of the lumber required for the building was carefully piled at convenient points on the ground.

Measured in value, the operations of the calendar year 1875, under this contract, is represented by \$97,784.90.

The material excavated is a hard, tough, and nearly pure clay, almost impervious in its natural bed to the penetration of water, and disintegrating but slowly when exposed to air and moisture, and therefore excellent for supporting the weight of the building.

In order to secure a good slope from the building, and thus protect the basement from dampness by carrying the surface water quickly away, the grade line was established high,—so high, indeed, that in places, notably at the south end of the building, the bottom of the concrete trenches was but a few inches below the original surface of the ground.

In places, in order to reach firm soil, it was necessary to carry the trenches deeper than indicated by the plans, thus incurring an extra,—still an extra essential to the stability of the building.

The material excavated was graded immediately about the walls, the earth from the high ground at the north end being carried to make up the deficiency at the south end. Additional earth will be needed to finish the grading, and although this will incur some cost, it is now apparent that to have placed the building lower would have been a grave and irremediable mistake.

The foundation walls are heavy, and built in the most thorough and substantial manner, from large stone, flat bedded, and laid in courses. The field stone purchased the spring of 1875, were prepared with flat beds, and laid in courses alternating with courses of quarry stone, the field stone acting as stretchers, and the quarry stone as binders.

The damage from frost during the winter, both to brick and stone work, was very slight; in no place did the frost penetrate below the foundation.

Brick laying was resumed the spring of 1876, April 18, and has been pressed unceasingly since. In this time, five and one-half months, 6,897,589 bricks have been laid, the greatest number laid in any one month being 1,643,040. The exterior brick have been laid with such care in selection and perfection of workmanship, as to give the effect of stock brick, although but common brick with the imperfect edges and broken corners which mark the class of brick turned out by machinery in large quantities, roughly and carelessly handled. To the contractors much credit is due for this brick-work. It has been done by them without the necessity of exaction in a single instance, cheerfully and willingly. The solidity of the brick-work, and strength of the foundation walls are attested by the fact that in the thirty-five hundred feet of exterior brick walls no strain, nor the slightest check, has yet appeared, and this is equally true of all the interior walls. In color the brick are a light red,—in material a pure clay, hard burned.

The progress of the building at date of report is briefly as follows:

All brick walls completed except the fourth story and attic of Center Building, the attics of Nos. 1, 2 and 4 north and the third story of the Chapel Building.

All sandstone cut, and with small exception in place.

Timber work of roofs in place over south half of main building and Nos. 6 and 5 north.

Cornice mainly on south end of building.

Stack completed.

In a short time the work of slating, and the tin-work will be commenced, and during October all brick walls will be finished.

It is too much to expect that all the roofs will be put on before the season closes; still, with open weather during November and early December this can be done. The great importance of placing the whole of each building under cover before the advent of winter is apparent.

#### THE PLANS.

The many changes from the original plans made during the progress of the work, are changes both by omissions, whereby a saving has been effected, and by additions, incurring an extra. The difference in cost has in each instance been computed at schedule rates, or where the schedule contained no price for the material or labor changed, the amount be added or deducted was made the subject of a special agreement.

A list of the principal changes, with date of approval by the Board, is given:

Feb. 24, 1875.—Dimension footing stone omitted and rubble stone work substituted therefor.

Feb. 25, 1875.—Method of deafening changed.

May 24, 1875.—Concrete made from broken stone changed to gravel concrete.

June 22, 1875.—Two courses of dimension footing stone placed in the foundation under stack.

Walls of stack changed from solid to hollow,—i. e., air spaces introduced.

Fire brick lining in lower part of stack flue introduced.

Depth of stack foundation below ground reduced from 13 feet 6 inches to 9 feet 4 inches.

Shop foundation walls increased in thickness from 1 foot 8 inches to 2 feet.

Exterior brick walls shops increased from 16 inches solid to 18 inches hollow, with 2 inches air space.

All exterior walls of main building and chapel increased in thickness 2 inches by the introduction of an air space.

Brick ceiling arches in basement omitted, except in the air corridors.

One course of dimension footing stone in center of main building restored.

July 13, 1875.—A sandstone ashler introduced for facing the exterior of basement, instead of range work in limestone.

Thickness of all floors reduced from 1½ inches dressed to 1¼ inches dressed.

Aug. 10, 1875.—Tuck pointing and staining of all exterior brick work changed to brick work of natural color, with struck joints.

Sept. 10, 1875.—Interior finish first story of center building changed from ash to butternut and oak.

Corridor walls of No. 2 carried down to allow air duct to enter the building.

Sept. 14, 1875.—Pipe duct changed so as not to endanger foundation walls of chapel.

Diameter of flue of stack changed from 6 feet at bottom and 5 feet at top, to 5 feet throughout.

Additional stone lintel placed over front entrance.

Redistribution of flues for indirect radiation.

General change in the thickness of both exterior and interior brick walls.

Oct. 12, 1875.—Ward doors changed to conform with those at the Kalamazoo Asylum.

Dec. 11, 1875.—White and black brick ornamentation omitted.

March 11, 1876.—Water lime grouting changed to slushing with quick lime mortar.

April 17, 1876.—Fire-places and mantels introduced in front rooms of center building.

Inside blinds for center building authorized.

Interior cornices authorized for center building.

Cresting and finials on shop buildings omitted.

May 16, 1876.—Iron and brick top to stack modified to ensure stability.

Boiler room enlarged from 22 feet 6 inches by 33 feet to 38 by 40 feet, and floor lowered from grade to 8 feet 6 inches below grade.

Hipped iron roof over boiler room changed to gable slate roof.

Patent hipped turret skylight over engine room changed to plain skylight.

June 13, 1876.—Sandstone window caps substituted for caps of red, white, and black brick.

June 22, 1876.—Sandstone belting substituted for white brick belting.

Corridor connecting center building and chapel building enlarged for library purposes.

Sept. 5, 1876.—Method of slating changed from strips and pointing to boarding and felting.

Lap of slate increased from 2 inches to 3 inches at the eaves of the flatter roofs.

Slate changed from uniform size to sizes proportional to the height of the roofs.

The change from solid to hollow exterior walls necessitated either an increase or a decrease of two inches in each wall. Mainly the walls were increased. The change in the thickness of the interior walls comprises an increase in many of the corridor walls from twelve to sixteen inches, to allow the passage of hot air and ventilating flues 8x8 and 8x12 inches therein, and a decrease in the division walls between rooms and in the walls of the attics.

The changes in the weight of stone and brick walls have made it necessary in the preparation of estimates to accurately measure each wall, both as laid and as called for by the original plans, in order to correctly determine the amount to be added as an extra or deducted from the schedule amount. Full and complete records of the basis of each estimate have been preserved, showing the amount of material in each wall in the building, together with the amount called for by the original plans. Notwithstanding the many walls increased in thickness, it is gratifying to be able to report that this increase will be more than offset by the saving in thickness of division and attic walls.

#### SEWERS, DRAINS AND CISTERNS.

In the preparation of plans and specifications for the sewer, drain and cistern work, the following leading points were prominently kept in view:

To obtain a grade for sewer pipe sufficient to remove at once all sewage from the vicinity of the building;

To thoroughly ventilate and trap all sewer pipes, so that by no possibility can sewer gases enter the building;

To flush each main branch sewer at its head with water collected from the surface of the ground during every storm;

To save and collect in cisterns all the rain water that falls on any roof for use in the laundry and in the boilers;

To thoroughly drain the basement so that it shall be at all times dry.

Accordingly a line of water pipe will surround each building, connecting with the downfalls from the roof, and carry the water to the cisterns. There are six cisterns, each holding 587 barrels, arranged in two sets of three, one of each set in front of the main building, one in the rear and one at the shops. The cisterns are so connected that the water will stand at the same level in each cistern of the same set. Thus nearly the entire supply of water can be reached from the supply pipes which enter the cisterns at the shops. Each cistern has a trapped overflow pipe leading to the nearest sewer, and should the storm-water collect faster than the sewers can receive it, after the cisterns are filled it will flow through a second higher overflow pipe out on to the surface of the ground.

There are four principal branch sewers joining in a main, and each principal has several branches, so that the sewage starts from fourteen large brick sewer traps or sewer heads, and there are four brick catch-basins for flushing the principal branches at their heads.

To drain the basement a line of tile drain was laid outside each exterior wall and emptying into the sewer heads. This drain goes beneath and drains the area ways for the basement steps and takes any water that may collect inside the basement.

This work is now rapidly progressing under the contract of Shanahan & McLogan. To complete it will require 11,296 feet of pipe of varying sizes. The soil in which these pipes are laid being a tough firm clay, which when re-placed is thoroughly puddled around the pipes, it is probable that little difficulty from breakage or leakage will occur.

#### DESCRIPTION OF THE ASYLUM.

It is desirable that this, as the first report since the adoption of plans for the Eastern Asylum for the Insane, should contain a description of the main features of the buildings embraced in the collective name asylum.

A plan showing the first story of each building, lettered to designate the uses to which each class of rooms will be applied, has been prepared and will be found preceding the title page. A perspective view of the front of the main building is also inserted.

From this ground plan and perspective, and the scale accompanying, can be obtained the number of stories in each division, and the form, dimensions and relative position of each building or division. The ground plan in general design corresponds with that of the new asylums at Oshkosh, Wis., Elgin, Ill., Columbus, O., Morristown, N. J., Poughkeepsie, N. Y., and with both the old and new asylums at Kalamazoo, being composed essentially of a center or administration building, with wings or wards for patients, extending both right and left *en echelon*, while the necessary buildings for cooking, heating, power and workshops, are grouped in the rear of the center building. This arrangement of longitudinal and transverse wards either side of a central division is known as the "Kirkbride plan," from Thomas S. Kirkbride, Superintendent of the Pennsylvania Hospital for the Insane at Philadelphia. The center building serves to divide the sexes. The longitudinal divisions are the wards proper, consisting of a central corridor with rooms on each side, each room occupied by a single patient, and belonging to him exclusively. These rooms vary in size from nine by twelve feet to eleven feet eight inches by twelve feet eight inches, the larger size predominating, and the clear space between



floor and ceiling is in every case thirteen feet. The corridors are used as day rooms, while the large bay window in the center of each main corridor affords opportunity for the inmates in common to enjoy the sunshine and to look without. The large rooms in the front of the transverse divisions can either be used as day rooms or parlors, or as associated dormitories for a special class of patients. In the four main transverse divisions are grouped the dining rooms, bath rooms, clothes rooms, lavatories, water closets and shafts, and it will be seen that each ward has a group of these auxiliary rooms readily accessible. The long, narrow wards render it possible to admit light and sunshine into each patient's room, while the transverse divisions perfect the classification by dividing the wards and serve to break the view, so that patients in the different wards cannot shout across and annoy each other. Each story of the center building and wings is a counterpart of the one shown. A basement, nine feet clear space, is excavated beneath the entire main building.

The divisions in the basement corresponding to the corridors, and passages in the first story, are made tight and continuous air passages for the supply and distribution of fresh air. From these basement corridors a great number of flues start and lead within the walls to the corridors of each story. Constant and regulated ventilation is secured by means of a large fan, situated in the shop building, and driven by steam-power. The air from the fan-room is forced by the fan through large underground air ducts or tunnels, six feet by eight feet, into the basement, and thence a constant stream passes up each flue, and is distributed to every portion of the building. In addition to these supply flues each single room has a separate and distinct ventilating flue of its own for the exit of vitiated air, leading within the brick walls directly to the attic, and the larger rooms have two or more such flues. The air forced into the corridors finds no egress except up these flues to the attics and out through large ventilators placed in the roof.

Steam will be used for heating—mainly indirect radiation. Beneath the chapel is a large pipe duct designed to conduct steam and water pipes from the boilers and pumps at the shops forward to the main building. These steam pipes on reaching the center building branch right and left and extend within the air passages through the basement to the extreme divisions. In the basement, at the base of the supply flues, radiators or coils of pipe are placed, each connected with the steam main. The air in its passage to the flue is forced in contact with the hot surface of the iron and is warmed. In addition to this indirect radiation a system of summer pipes, to be used in chilly or damp weather when the main apparatus is not in operation, will extend through the building connected with direct radiators at various points.

Within the pipe shafts, accessible at all times, will be the pipes for distributing hot and cold water, and the waste and soil pipes leading from the bath-rooms, lavatories and water closets to the sewers.

The sweepings on the various wards will be passed through an opening in the base-board into a dust shaft, and will fall directly to the basement. Soiled clothes will be similarly dropped to the basement through shafts provided for the purpose, whence they will be taken to the laundry. There are also drying shafts for drying dish cloths and towels, and for thoroughly ventilating the sinks connected with each dining room. Other shafts are divided at each story by means of a lattice or open floor. Inside of some are placed boots and shoes, or brooms, in others pails, mops, etc. A current of air driven up through these shafts removes at once all obnoxious scents from the building.

A car track for the distribution of food leads from the general kitchen both

north and south through the basement. Connecting with each dining-room on each floor is a dumb waiter, which raises the food from the car in the basement to the dining-room where needed. Thus one kitchen will supply sixteen dining-rooms within the wards, besides preparing the food for the domestics and shop help.

A four-inch brick arch forms the ceiling of each inmate's room, and of the corridors. This arched ceiling receives the plastering, and serves both as a deafening and as a protection in case of fire. The floor joists are above the arches, but not in contact. In rooms too large to be arched and in the center building the same end is attained by laying two sets of joist, but disconnected, the upper set carrying the floor, the lower set the ceiling and the mortar deafening.

Iron sash will be used throughout the wards, but they are made the same in form as wood sash, and are painted white to make the resemblance more perfect.

Exterior walls rest on concrete two feet deep, and from 3 feet 2 inches to 4 feet 6 inches wide; the interior walls rest on 1 foot 2 inches of concrete. With few exceptions all walls are carried up to the roof, which they support. The frame work for the roof can therefore be made comparatively light. The roof covering is slate, except the tin deck-roof of the center building.

In stone ornamentation the main building is rich, and the great variety in the forms of the stone work is a noticeable feature. Cornices are of wood; ventilators of galvanized iron. A central tower, a tower at each end, peaks ascending from bay projections in front, and from ventilators on the roof, break the monotonous lines necessary in so extensive a building, and give a pleasing effect.

The capacity of the Asylum as now designed is as follows:

DIVISIONS.	1st floor.	2d floor.	3d floor.	Totals.
No. 1. First Longitudinal Division.....	38	38	38	114
No. 2. First Transverse Division.....	16	16	24	56
No. 3. Second Longitudinal Division.....	32	32	.....	64
No. 4. Second Transverse Division.....	12	12	26	50
No. 5. Second Transverse Division.....	11	11	.....	22
No. 6. Rear Cross Division.....	12	12	.....	24
Totals.....	121	121	88	330

If the day rooms are used as associated dormitories, allowing 50 superficial feet for each occupant, the total capacity will be 400.

It will be seen that with an appropriation designed to provide for 300 insane an Asylum is being constructed which will accommodate normally 330, easily 350, and without crowding 400.

Allow me in conclusion to thank you for the firm support which you as a Board have ever accorded to me, and to render to each of you my grateful acknowledgment for the uniform kindness and consideration that has marked our personal relations.

Respectfully and truly yours,

C. M. WELLS,  
*Superintendent of Construction.*

Sept. 30, 1876

## TREASURER'S REPORT.

*To the Honorable the Board of Commissioners for the Insane Asylum at Pontiac :*

The undersigned begs leave to report that since his appointment as Treasurer of said Board, up to and including the 30th of Sept., 1876—the close of the last fiscal year, he received from all sources, as such Treasurer the sum of..... \$195,228 23  
Disbursed upon Vouchers..... 192,137 42

Cash on hand Sept. 30, 1876..... \$3,090 81

The following statement will show the sources from which the above amount of money was received and how disbursed :

Cash from State Treasurer.....	\$190,000 00
“ “ D. & M. R. R.....	1,628 03
“ “ Produce, wood, etc., from farm.....	1,302 27
“ “ Coots & Topping for stones, &c.....	2,275 20
“ “ Artesian well account.....	22 73

Total..... \$195,228 23

Disbursed upon Vouchers 1 to 275 inclusive..... \$192,137 42

Cash on hand to balance account, Sept. 30, 1876..... 3,090 81

\$195,228 23

All of which is respectfully submitted.

(Signed,) Sept. 30th, 1876.

M. S. BREWER,  
*Treas. Insane Asylum, Pontiac.*

### ABSTRACTS OF RECEIPTS AND DISBURSEMENTS AT THE EASTERN ASYLUM FOR THE INSANE FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 1875.

*The State of Michigan in account with the Eastern Asylum for the Insane, at Pontiac, for the Quarter ending March 31, 1875.*

#### CREDIT.

By cash for Building Fund from State Treasury..... \$10,000 00

#### DEBIT.

To disbursements—Building Fund, Abstract B..... 5,305 00

Balance of Building Fund to new account..... \$4,695 00

*The State of Michigan in account with the Eastern Asylum for the Insane, at Pontiac, for the Quarter ending June 30th, 1875.*

## CREDIT.

By balance of Building Fund on hand, April 1, 1875	\$4,695 00	
“ cash for Building Fund from State Treasury...	20,000 00	
		<u>\$24,695 00</u>

## DEBIT.

To disbursements Building Fund, Abstract B.....	14,751 15	
Balance of Building Fund to new account.....	\$9,943 85	
		<u><u>\$24,695 00</u></u>

*The State of Michigan in account with the Eastern Asylum for the Insane at Pontiac, for the Quarter ending September 30, 1875.*

## CREDIT.

By balance of Building Fund on hand, July 1, 1875	\$9,943 85	
“ cash for Building Fund from State Treasury....	70,000 00	
“ “ “ “ “ Abstract Bb.....	380 43	
		<u>\$80,324 28</u>

## DEBIT.

To disbursements, Building Fund, Abstract B.....	63,204 65	
Balance of Building Fund to new account.....	17,119 63	
		<u><u>\$80,324 28</u></u>

OFFICE OF THE BOARD OF STATE AUDITORS, {  
Lansing, Nov. 29th, A. D. 1876. }

I hereby certify that the Board of State Auditors this day examined the foregoing accounts current of receipts and disbursements of the Board of Commissioners of the Eastern Asylum for the Insane, for the fiscal year ending Sept. 30th, A. D. 1875, and carefully compared the items therein with the duplicate accounts current approved and on file in the office of the Auditor General, and found the same to correspond. And a settlement was made with said Board on that basis.

(Signed,)

E. G. D. HOLDEN,  
Chairman Board State Auditors.

**ABSTRACTS OF RECEIPTS AND DISBURSEMENTS AT THE EASTERN ASYLUM FOR THE INSANE, FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 1876.**

*The State of Michigan in account with the Eastern Asylum for the Insane, at Pontiac, for the Quarter ending December 31, 1875.*

## CREDIT.

By balance of Building Fund on hand Oct. 1, 1875	\$17,119 63	
“ cash for Building Fund from State Treasury...	15,000 00	
“ “ “ “ “ Abstract Bb.....	3,518 56	
		<u>\$35,638 19</u>

## DEBIT.

To disbursements, Building Fund, Abstract B.....	\$35,028 05
Balance of Building Fund to new account.....	<u>\$610 14</u>

*The State of Michigan in account with the Eastern Asylum for the Insane, at Pontiac, for the Quarter ending March 31, 1876.*

## CREDIT.

By balance of building Fund on hand Jan. 1, 1876.	\$610 14
" cash for Building Fund from State Treasury....	10,000 00
" " " " " Abstract Bb.....	550 97
	<u>\$11,161 11</u>

## DEBIT.

To disbursements, Building Fund, Abstract B.....	7,751 81
Balance of Building Fund to new account.....	<u>\$3,409 30</u>

*The State of Michigan in account with the Eastern Asylum for the Insane, at Pontiac, for the Month ending April 30, 1876.*

## CREDIT.

By balance of Building Fund on hand April 1, 1876,	\$3,409 30
" cash for Building Fund from State Treasury....	
" " " " " Abstract Bb.....	90 28
	<u>\$3,499 58</u>

## DEBIT.

To disbursements, Building Fund, Abstract B.....	2,742 56
Balance of Building Fund to new account.....	<u>\$757 02</u>

*The State of Michigan in account with the Eastern Asylum for the Insane, at Pontiac, for the Month ending May 31, 1876.*

## CREDIT.

By Balance of Building Fund on hand May 1, 1876,	\$757 02
" cash for Building Fund from State Treasury....	10,000 00
" " " " " Abstract Bb.....	50 88
	<u>\$10,807 90</u>

## DEBIT.

To disbursements, Building Fund, Abstract B.....	6,078 74
Balance of Building Fund to new account.....	<u>\$4,729 16</u>

*The State of Michigan in account with the Eastern Asylum for the Insane, at Pontiac, for the Month ending June 30, 1876.*

## CREDIT.

By balance of Building Fund on hand June 1, 1876,	\$4,729 16	
By cash for Building Fund from State Treasury---	10,000 00	
“ “ “ “ “ Abstract Bb.....	14 00	
		<u>\$14,743 16</u>

## DEBIT.

To disbursements, Building Fund Abstract B.....	9,054 70
Balance of Building Fund to new account.....	<u>\$5,688 46</u>

*The State of Michigan in account with the Eastern Asylum for the Insane, at Pontiac, for the Month ending July 31, 1876.*

## CREDIT.

By balance of Building Fund on hand July 1, 1876,	\$5,688 46	
By cash for Building Fund from State Treasury----	10,000 00	
“ “ “ “ “ Abstract Bb.....	380 82	
		<u>\$16,069 28</u>

## DEBIT.

To disbursements, Building Fund Abstract B.....	11,706 89
Balance of Building Fund to new account.....	<u>\$4,362 39</u>

*The State of Michigan in account with the Eastern Asylum for the Insane, at Pontiac, for the month ending August 31, 1876.*

## CREDIT.

By balance of building Fund on hand August 1, 1876	\$4,362 39	
“ cash for Building Fund from State Treasury---	15,000 00	
“ “ “ “ “ Abstract Bb.....	18 00	
		<u>\$19,380 39</u>

## DEBIT.

To disbursements, Building Fund, Abstract B.....	18,162 80
Balance of Building Fund to new account.....	<u>\$1,217 59</u>

*The State of Michigan in account with the Eastern Asylum for the Insane, at Pontiac, for the month ending September 30, 1876.*

## CREDIT.

By balance of Building Fund on hand, Sept. 1, 1876	\$1,217 59	
“ cash for Building Fund from State Treasury---	20,000 00	
“ “ “ “ “ Abstract Bb.....	224 29	
		<u>\$21,441 88</u>

## DEBIT.

To disbursements, Building Fund, Abstract B.....	\$18,351 07
Balance of Building Fund to new account.....	<u>\$3,090 81</u>

OFFICE OF THE BOARD OF STATE AUDITORS, }  
*Lansing, Nov. 29th, A. D. 1876.* }

I hereby certify that the Board of State Auditors this day examined the foregoing accounts current of receipts and disbursements of the Board of Commissioners of the Eastern Asylum for the Insane, for the fiscal year ending Sept. 30th, A. D. 1876, and carefully compared the items therein with the duplicate accounts current approved and on file in the office of the Auditor General, and found the same to correspond; and a settlement was made with said Board on that basis.

(Signed)

E. G. D. HOLDEN,  
*Chairman Board State Auditors.*

## SCHEDULE A.

*Proposals for construction of Asylum, received February 16th, 1875.*

Stephens, Madison, Wis.....	\$304,170 00
Coots & Topping, Jackson, Mich.....	317,698 00
A. G. Campfield, Toledo, Ohio.....	329,000 00
S. Watkins & Co., Chicago, Ill.....	331,321 00
Richard & Mickle, Jackson, Mich.....	347,824 00
John Bentley & Son, Milwaukee, Wis.....	349,500 00
J. A. Moross, Detroit, Mich.....	356,183 04
Joseph Martin and Timothy Sullivan, Detroit, Mich.....	359,000 00
Damier & Elder, Chicago, Ill.....	365,400 00
Beaver & Butt, Dayton, Ohio.....	378,000 00
L. L. Leach, Chicago, Ill.....	378,203 24
J. Fisher, East Saginaw, Mich.....	379,088 38
L. C. Davidson & Son, Grand Rapids, Mich.....	393,660 18
Alexander M. Grey, Detroit, Mich.....	395,090 57
Mackey & Dec, " ".....	396,000 00
John S. Farr, Grand Rapids, Mich.....	398,969 00
Spitzley Brothers, Detroit, Mich.....	407,635 00
Byram, Nuppenau, Albrecht & Co., Detroit, Mich.....	412,024 62
Thos. Fairbairn & Sons, Detroit, Mich.....	421,314 00
Dean Brothers, Detroit, Mich.....	426,603 63
P. F. Cleveland & Co., Flint, Mich.....	<u>516,057 98</u>

## SCHEDULE B.

*Estimate of Funds necessary to furnish the Asylum and to fit it for occupancy.*

Cooking apparatus for main kitchen and center building kitchen, including large and small ranges, boilers, steamers, utensils, &c.	\$3,150 90
Laundry apparatus, including power washers and wringers, mangles, furnaces, etc.	2,175 00
Carpenter apparatus, including all necessary machinery for wood working, tools, etc.	455 50
Apparatus for working iron and pipe in blacksmith shop, and smith and pipe room, with tools, etc.	459 00
Stocking farm with horses, cows, pigs, etc.	1,800 00
Farm implements, utensils and vehicles	1,612 50
Baking apparatus, including oven and utensils	1,200 00
Furnishing center or administration building	4,607 00
Furnishing dining room and dormitories in chapel building, and dormitories in shops	1,112 90
Furnishing Dispensary, including cases, ware, instruments, furniture and drugs	974 00
Furnishing chapel, seats, desk, books, etc.	1,017 00
Furnishing wards for 330 insane	24,750 00
Fan for forced ventilation in place	1,500 00
Gas and water distribution, including pipe, burners, tanks, pumps, hot water boilers, bath tubs, water closet fixtures, etc.	11,697 00
Heating, including summer and winter supply and return pipes, boilers, pump, direct and indirect radiators, etc.	41,932 92
Engine in place	1,500 00
Shafting, hangers, pulleys and belting	867 00
Gas house and apparatus for making gas	2,200 00
Fire protection, pipes, hose hydrants, extinguishers, etc.	1,620 00
Grading about the Asylum	1,600 00
Setting trees south of the Asylum	125 00
Garden tools	75 00
Pumping station with power	3,350 00
	<hr/>
	\$109,780 72
Less amount available for fixtures in the gas and water distribution and in the heating (See Table XIV., page 19)	27,831 32
	<hr/>
Total needed to fit Asylum for occupancy	<u>\$81,949 40</u>





REPORT  
OF THE  
BOARD OF TRUSTEES  
OF THE  
MICHIGAN ASYLUM FOR THE INSANE,  
FOR THE YEARS 1876-8.

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BY AUTHORITY.

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LANSING:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1877.



## OFFICERS OF THE ASYLUM.

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### TRUSTEES:

LUTHER H. TRASK,	. . . . .	Kalamazoo.
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GEO. C. PALMER, M. D.,	. . . . .	ASSISTANT MEDICAL SUPT.
J. E. EMERSON, M. D.,	} . . . . .	ASSISTANT PHYSICIANS.
HENRY M. HURD, M. D.,		
HENRY MONTAGUE,	. . . . .	STEWARD.

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### CHAPLAIN:

REV. DANIEL PUTNAM.

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### TREASURER:

FRED'K W. CURTENIUS,	. . . . .	Kalamazoo.
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# REPORT.

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*To the Legislature of the State of Michigan:*

In compliance with statutory requirement, the Trustees of the Michigan Asylum for the Insane respectfully present their report of the operations of the Institution for the biennial period ending September 30th, 1876.

As there has been no change in the general principles underlying the administration of the affairs of the Asylum; and as the Institution is now completed and fully organized, we have simply to present a record of receipts and disbursements, and statements of results with such recommendations as the experience of the past two years has suggested.

It is a matter of special gratification that we are enabled to report a continued exemption from suicide, homicide, and the other serious accidents so likely to occur in establishments for the insane—accidents which laxity in discipline invites, but which the most vigilant care can not always prevent.

The whole number of patients under treatment during the biennial period covered by this report is 1016; being an increase of forty-five per cent over the period immediately preceding. Of this whole number three hundred and ninety-eight have been discharged, leaving six hundred and eighteen patients under treatment at its close. Of those discharged, one hundred and twenty-nine were *recovered*; one hundred and eight *improved*; ninety-six *unimproved*; and sixty-five died. The daily average under treatment during the first year of the biennial period (1875), was 538.79, and during the last, 594.30. The whole number of weeks spent by patients in the Institution during the two years is 53,172 5-7; during the corresponding period covered by our last report, it was 39,663 5-7.

Notwithstanding the large number of patients in the Asylum, and the fact that an unusually large proportion of those received were suffering from paralysis and chronic forms of disease with more or less serious physical complications, no epidemic has prevailed, and the general health of the establishment has been uniformly good. The results of treatment compare favorably with those of previous years. The ratio of mortality during the year 1875 was only 3 per cent., and in 1876, 4.8 per cent.; or calculated upon the daily average number of patients resident during the two years—4.2 per cent. and 7.4 per cent. respectively.

The financial results are equally satisfactory. The Institution is free from debt, and the expenses of maintenance have been fully met by its receipts. The disbursements of the "general expense," or maintenance account for the biennial period are \$288,148.00, and the receipts \$288,240.18. The average weekly cost per capita for the maintenance of patients is \$4.87, a reduction of forty-five cents per week as compared with the preceding biennial period.

## REPORT OF THE BOARD OF TRUSTEES

This sum (\$4.87 per week) includes not maintenance items only, but expenditures for refurnishing and ordinary repairs and renewals,—in fact, all the disbursements of the “general expense” account. Of the weekly receipts to meet the disbursements for maintenance,—during the last biennial period both sums were equal in amount—\$4.28 per week was from the direct income of the Asylum (the counties paying at the rate of \$3.88), and fifty-nine (59) cents per week was received from the State, in the form of the usual appropriation for anticipated deficiency in income.

TABLE A.—Analysis of Expenditures in the Construction and

CLASSIFICATION.	Center Building.	Long Division, North Wing.	Trans. Division, North Wing.	Extreme Division, North Wing.	Boiler House.	South Wing.	Warming and Ventilating.
1. Superintendence.....	\$875 00	\$1,541 50	\$553 50	\$886 50	\$80 00	\$1,888 13	\$1,770 00
2. Carpenters' work.....	6,340 73	5,741 98	2,021 64	3,877 40	323 93	12,165 91	18 58
3. Bricklayers' work.....	1,974 23	3,080 02	1,389 25	2,006 38	623 24	6,331 83	104 00
4. Stone Masons' work.....	370 80	285 68	142 83	214 25	63 00	714 50	.....
5. Plasterers' work.....	1,471 53	2,468 61	581 02	1,211 62	40 25	3,227 67	.....
6. Com. labor and team work.....	4,629 88	5,612 96	2,913 06	2,810 64	479 56	11,184 55	159 00
7. Smith and Machinist work.....	1,765 89	485 15	209 65	631 56	91 69	1,980 13	2,481 76
8. Special castings.....	.....	1,221 78	502 36	769 56	.....	2,685 24	.....
9. Paint and painting.....	2,400 68	2,856 24	1,206 23	1,429 31	174 91	6,397 60	.....
10. Rubble stone.....	170 00	378 38	194 21	291 28	44 92	1,459 52	.....
11. Dimension stone.....	1,890 52	771 37	317 00	518 27	38 31	1,916 12	.....
12. Brick.....	4,316 28	7,149 00	4,603 12	6,324 18	825 44	18,623 68	91 76
13. Lime and cement.....	1,273 55	1,635 80	711 96	974 56	200 58	2,762 67	65 68
14. Lumber.....	2,839 91	3,856 41	2,338 50	2,283 90	395 29	9,084 92	.....
15. Hardware.....	1,103 60	1,421 72	467 27	683 76	139 99	2,374 97	59 56
16. Roofing.....	1,029 18	756 68	1,994 21	1,226 91	561 32	2,799 45	.....
17. Miscellaneous.....	905 07	111 60	27 20	323 61	.....	550 59	71 65
18. Contingent.....	100 00	2 00	161 30	246 06	8 45	.....	.....
19. Wrought iron pipe, valves, fittings, etc.....	.....	.....	.....	.....	.....	.....	14,028 11
20. Baths, enameled ware, etc.....	.....	.....	.....	.....	.....	.....	.....
21. Cabinet ware.....	.....	.....	.....	.....	.....	.....	.....
22. Bedding, etc.....	.....	.....	.....	.....	.....	.....	.....
23. Carpets, rugs, etc.....	.....	.....	.....	.....	.....	.....	.....
24. Table ware, etc.....	.....	.....	.....	.....	.....	.....	.....
25. Freight.....	.....	.....	.....	.....	.....	.....	402 56
							a 392 38
							b 5,014 27
							c 255 78
Grand Totals.....	\$33,456 67	\$39,357 40	\$20,883 91	\$26,609 77	\$4,086 90	\$86,187 53	\$24,915 07

a Grate bars, etc.

b Steam boilers.

c Steam pump.

In view of the fact that this is a complete hospital structure, laundry and bakery alone excepted, in which there are now three hundred patients under treatment, it will be perceived that this large increase in provision for the insane of the State, has been secured at a very moderate cost. The structure is perhaps too plain externally, but it is substantial; selected material only was used, and all the labor upon it was applied under the eye of an experienced builder. Its warming and ventilating apparatus has proved efficient, and is supplemented by a detached system of direct radiation for use in the early autumn, late in the spring, or whenever a slight increase in the temperature of the apartments is desired. The halls are light, and cheerful in appearance, an unusually large proportion of the inmates are provided for in single dormitories, and the cubic space allotted to each is even greater than in the Female Department.

The time has now arrived when there should be erected in connection with the Male Department a few detached buildings to contain shops and store-rooms,

## THE ASYLUM EXTENSION.

Early in the first year of the biennial period, the Male Department, previously known as the "Asylum Extension," was completed. The amount expended for this purpose is \$19,104.97; adding this to previous disbursements, gives a total of \$284,593.83, which sum represents its entire cost, including the warming and ventilating apparatus, the gas and water supply, fixtures and furniture. The accompanying table exhibits a careful analysis of all sums expended in its construction and completion:

*Furnishing of the "Asylum Extension," or Male Department.*

Water and Gas Distribution.	Furnishing.	Grading and Drainage.	Contingent.	Cisterns and Air Duct.	Kitchen Apparatus, etc.	Special.	Totals.	CLASSIFICATION.
\$975 00							\$9,268 08	Superintendence.
32 38	\$2,824 02			\$36 62	\$45 92	\$294 22	33,772 25	Carpenters' work.
24 00		\$18 33		577 00		68 25	16,167 25	Bricklayers' work.
							1,790 86	Stone Masons' work.
							9,001 83	Plasterers' work.
80 00		1,028 69	<i>g</i> \$480 72	729 50	90	1,181 41	31,690 87	Com. labor and team w'h.
1,604 49	385 97					649 52	10,183 81	Smith and Machinist "
							5,178 92	Special castings.
	291 35				25		14,756 55	Paint and painting.
							2,638 29	Rubble stone.
							5,451 69	Dimension stone.
				1,193 68			43,124 16	Brick.
				123 00		19 00	7,769 60	Lime and cement.
	236 47				26 12	45 00	21,156 52	Lumber.
45 79	217 47				210 65	79 52	6,904 30	Hardware.
							8,367 73	Roofing.
583 01	25 75	874 94	449 05		747 25		4,669 73	Miscellaneous.
9 15			260 83		38 80		926 71	Contingent.
								Wrought iron pipe,
2,905 26					76 00	138 34	17,147 71	valves, fittings, etc.
1,333 85					50 00	2,062 48	3,436 43	Baths, enameled ware, etc.
	6,300 60						6,300 60	Cabinet ware.
	10,400 94						10,400 94	Bedding.
	1,273 47						1,273 47	Carpets, rugs, etc.
	2,777 65						2,777 65	Table ware, etc.
245 87	495 26	106 00			49 93	159 50	1,481 12	Freight.
<i>d</i> 990 00					<i>h</i> 960 03		2,342 41	
<i>e</i> 419 00						2,026 13	7,453 40	
<i>f</i> 35 00							290 78	
\$8,975 90	\$25,227 95	\$2,630 01	\$1,190 70	\$2,709 80	\$2,205 85	\$6,706 37	\$284,593 83	Grand Totals.

*d* Hot water boiler. *e* Knowles' Pump. *f* Gas meter. *g* Watchman's wages. *h* Cooking range, etc.

and apartments for exercise and occupation in winter and when the inclemency of the weather forbids out-door labor and recreation. As the garden of the Institution is immediately in the rear of the location of the proposed buildings, one of them should be fitted up with rooms for the preservation of seeds and the storage of the lighter tools and implements used in its cultivation.

To avoid unnecessarily increased risk of loss by fire, as well as for convenience and safety in other respects, it is advisable that there be a central structure, and one of smaller size on either side and a short distance from it. They should be built of brick with roofs of slate, and connected with each other and with the asylum building by a covered passage laid with stone flags.

The central building, properly constructed and made as nearly fire-proof as possible, will cost about \$12,500, and the others \$4,000 each. The covered passages and stone walks, together with fittings, machinery and tools, warming apparatus, water-closets, and wash-rooms, will make the total cost \$23,000.



While the central building could be made to answer present purposes, it will be more economical and greatly to the advantage of the institution if the three can be built and fully completed at once.

The erection of these buildings as proposed will increase the total expenditure upon the Male Department to \$307,000; its cost then being \$920 per patient for "construction," or \$1,023 fully completed and furnished. The Massachusetts Board of State Charities in the Report for 1875, referring to the subject of provision for the "chronic pauper insane" in buildings having different accommodations from those of a "curative hospital," remarks: "It is entirely unnecessary to expend \$2,000 and upwards in the 'construction account' for every such patient. One thousand or fifteen hundred dollars on each patient should be the utmost expended in buildings for the chronic insane, and a smaller sum than this has often been found abundantly adequate." Without expressing an opinion upon what may seem to us to be the proper cost, or upon the advisability of separate provision for recent and chronic, independent and pauper insane, we feel that there will be no hesitation in expending the sum named in perfecting an institution in which our citizens of all classes have, and for many years must continue to seek care and treatment.

The views of the Massachusetts Board are not presented to support the request for this appropriation, since it must be obvious, that no institution for the insane is complete without such buildings. The paragraph is copied simply to show our citizens that the cost of this Institution, even with these accessories for the promotion of the restoration and comfort of its inmates, is really less than that deemed proper by the Massachusetts Board of State Charities, for the erection of an asylum for the chronic pauper insane of that State.

#### SPECIAL APPROPRIATIONS.

At the last legislative session and at that immediately preceding, sums of varying amounts were appropriated for certain specific purposes. Although a separate and distinct account is kept of the disbursement of each of these sums, they are as a matter of convenience classified in our reports under the general title, "special appropriations." As the expenditures in each case are generalized under a head corresponding with the purpose specified in the act of appropriation, reference will be made to each under this head. The act of 1875 specifies the exact sum appropriated for each purpose, but in the corresponding act of 1873, the amount is given in aggregate. In the books of the Institution, however, and in making warrants, the sum originally suggested to the legislative committee introducing the bill is that stated as appropriated. The letter given with each head is that used to distinguish the several accounts.

**A. FOR EXTRAORDINARY REPAIRS AND RENEWALS** [ACT 62, SEC. 1, LAWS OF 1873, \$2,500. ACT 73, SEC. 1, LAWS 1875, \$1,000. DITTO, SEC. 2, \$1,000. DITTO, SEC. 3, \$2,000].

The halls occupied by patients, in both Departments, were so constructed as to necessitate little repair and renewal beyond that always required in apartments assigned to a class of insane persons whose restlessness prompts to constant effort to deface and destroy. Even this, by special architectural arrangement and device, and careful personal attention, is reduced to a minimum.

The ceilings of the Female Department have needed occasional replastering. Most of the rooms in the Male Department which have not bricked arches are ceiled with narrow strips of well-seasoned pine, and require occasional repainting only. The pipes used in the distribution of water, and the valves attached thereto, always need frequent attention and repair, as do also the water-closet

bath-room and lavatory fixtures, traps and waste-pipes. The expense attending this, and the ordinary repair and renewal of furniture, bedding, and table-ware, of laundry and kitchen utensils, of belting and tools, and of farm, barn and garden implements, is regarded as a maintenance disbursement, and is paid with funds of the current expense account.

As a matter of economy, and with the hope by timely repairs to avoid subsequent expenditure of larger sums in reconstruction, it was urged in a previous report that a permanent repair fund be created by a moderate annual appropriation for extraordinary repairs and renewals. This suggestion met approval, but unfortunately the appropriations for 1875 and 1876 were decreased by one-half, while that for 1877 was fixed at \$2,000, as recommended by the Board,—a sum certainly needed to keep both departments in good repair. \*

The Trustees, convinced that it will be of great advantage to the Institution, would take this occasion to renew their recommendation for the creation of a permanent repair fund of not less than \$2,000 each year. It is quite proper to regard the ordinary repairs and renewals referred to as current expense disbursements, but the broad expanse of roofing with its hundreds of feet of eaves and conductor pipe, the external wood-work and the eight large boilers, with the out-buildings, require an annual outlay for repairs which the several counties and the friends of patients should not be required to meet.

The eaves of the roofs of the Female Department, by the architect's advice, were lined with sheets of copper. The seams at numerous points had opened, and many of the sheets had cracked, by the expansion and contraction incident to changes in temperature; and during storms the walls were often saturated. The expense attending the repair of these numerous sheets, and of repainting the cornice of a building of such size, was fully appreciated. It was also known that the larger portion of the \$2,000 appropriated for 1877 would be required for the purpose. To defer the work until the warm weather of another year, would greatly increase the cost, and cause much damage to the walls from dampness and frost. It was therefore decided to proceed with the work at once, anticipating the appropriation for 1877, as might be found necessary. At the present time, with the exception of the basement of the south wing of the Female Department, the Institution is in good repair.

The analysis of the disbursements of this account, as shown in the table, will indicate the general character of the expenditures. It will be noticed that for paint and painting alone over two thousand dollars has been expended. The disbursements prior to October 1, 1874, and previously reported, were \$1,684.22; during the fiscal year 1875, \$2,076.25; and during the past year, \$2,524.13. At the close of the fiscal year the account showed a debit balance of \$1,784.70; passing to its credit the appropriation for the current year, we have a small credit balance (\$215.30) for future use.

#### B. STEAM PUMP AND ATTACHMENTS [ACT 62, SEC. 1, LAWS 1873, \$1,000].

The pump provided for by this appropriation was purchased in 1873, at a cost of \$906, and has since supplied all the water required for both buildings, elevating it from a well in the valley west of the Institution. The cost of placing it in position was \$49.55. During the biennial period, \$42.12 has been expended for a bed-stone, and there remains to the account a credit balance of \$1.83.

\*Pending action upon the bill making these appropriations, a section was added, providing, that if the sums appropriated for 1875 and 1876 proved insufficient, an amount not to exceed \$1,000 for each year might be drawn from any fund appropriated to the Asylum. As the other funds appropriated were actually needed for purposes specified, this provision afforded no relief.

**D. FOR GRADING AND PLANTING TREES [ACT 62, SEC. 1, LAWS 1873, \$900].**

For the purposes indicated in the act of appropriation, the sum of \$313.65 has been expended. The unexpended balance (\$586.35) is reserved until the completion of work which will be referred to under another head.

**E. FOR A STEAM ENGINE FOR THE FEMALE DEPARTMENT [ACT 62, SEC. 1, LAWS 1873, \$1,600]. STEAM ENGINE FOR THE MALE DEPARTMENT [ACT 73, SEC. 1, LAWS 1873, \$900]. FOR A NEW STEAM PUMP AND ATTACHMENTS [DITTO, SEC. 2, \$1,100].**

Under the terms of a contract, dated July, 1873, the Kimball & Austin Manufacturing Company of Kalamazoo manufactured and placed in position the large horizontal engine which is now moving all the machinery of the Female Department, and laundry. It was subsequently ascertained that by extending the line of shafting it could be made to drive the ventilating fan also. The small special upright steam-engine previously used for this purpose is transferred to the Male Department to drive the ventilating fan of that building. The steam pump was so thoroughly repaired by the manufacturer as to do service during last winter, but it is quite probable that a new one will be required before the opening of spring. As a matter of convenience, and from general similarity of purpose, these appropriations are presented under a single head. As previously reported, the cost of the horizontal engine was \$1,750, the unexpended balance will suffice for the other purposes contemplated.

**F. FOR BUILDING A HOUSE FOR THE GARDENER [ACT 62, SEC. 1, LAWS 1873, \$2,000].**

An amendment to the act establishing the Asylum extension, attached through an entire misapprehension, required that the building be placed "not more than forty rods" from the Female Department. Besides defeating the special purpose sought to be obtained by the separation of the sexes, this unfortunate amendment also located the Male Department much too near the highway, and very close to the barn. Fearing that its removal and that of the other farm buildings might become necessary on account of danger from fire and other objectionable features, and as the location of the barn would govern that of the gardener's house, its erection was deferred.

Finding the position of the barn less objectionable than it seemed at first, a contract was made last spring with Messrs. Budd & Tucker, of Kalamazoo, for the erection of a neat and commodious dwelling according to plans and specifications prepared by Mr. Henry Montague, our steward. The amount thus far expended is \$1,630, and about \$200 additional will be required for outbuildings, fences, and grading. As the delay in its erection somewhat reduced the cost of construction, \$170 of the unexpended balance may be re-appropriated or otherwise disposed of as the Legislature may direct.

**G. FOR CONSTRUCTING A COVERED PASSAGE WAY BETWEEN THE KITCHEN AND CENTER BUILDING [ACT 73, SEC. 1, LAWS 1873, \$1,100]. FOR STONE FLAGS [DITTO, SEC. 2, \$500].**

The flight of wooden steps leading from the rear door of the center building, and the decayed planks upon the ground between it and the kitchen and chapel building, have been removed. The space thus cleared is now occupied by an attractive brick structure, having beneath a paved court with neatly enclosed passages leading to either wing; and above, a spacious, well-lighted room about thirty-two feet square, which contains the general library of the Institution, and serves as a reception room, also.

No single addition to the Asylum, at corresponding cost, has promoted comfort and convenience, or added to the general appearance of the building, nearly as much as this. The substitution of tin for canvas as a covering for the roof, and the larger quantity of flag stone required, has increased the cost beyond the estimate by \$289.96. As will be seen by the table, \$711.26 was required for dimension stone alone.

The roof of the passages leading to either wing forms a platform, on a level with the floor of the central hall, designed to be used by patients and their attendants in going to and from the laundry and rear grounds. These and the steps attached thereto should be provided with an iron balcony and baluster railing. The distance to be thus protected is one hundred and sixteen feet in length. The cost of a wrought iron railing of suitable pattern is \$2 per linear foot, and an appropriation of \$232 is recommended for this purpose.

II. FOR THE PURCHASE OF BOOKS, PICTURES, AND A SLEIGH FOR FEMALE PATIENTS.  
[ACT 62, SEC. 2, LAWS 1873, §1,200].

This appropriation was made available for the year 1874. A very commodious omnibus sleigh with upholstered seats, originally costing four hundred dollars, and quite as good as when it left the manufacturer's hands, was purchased for \$125. The sum of \$367 has been expended for stereopticon pictures, of which the Institution has now a large and choice collection, sufficient for frequent exhibitions without wearisome repetition. For pictures and frames there has been expended \$346.12; for books and binding of magazines, about \$200, and a small sum for miscellaneous parlor and other games. The total expenditure is \$1,015.45, of which \$344.03 was disbursed in 1874 and previously reported. The balance, \$184.57, will be mainly applied to the increase of the library.

Although a good collection of pictures has already been secured by donation or purchase, the walls of many of the halls are still very bare. Aside from their pleasant effect in giving a bright and cheerful appearance to the halls and day-rooms, appropriate chromos and engravings often divert even those whose minds are so engrossed by delusions or weakened by disease as to make it difficult to fix their attention upon books. Reading matter is always in demand in such an institution, and it would have proved of great advantage had the appropriation sufficed to double the number of books in the library. A sufficient number of carefully selected maps, chromos, engravings, books, and periodicals to actually meet the requirements of the Asylum would add materially to its means of restoration.

I. STONE PORCHES [ACT 62, SEC. 2, LAWS 1873, §7,500].

The original plans and specifications of the Female Department provided for the erection of a very attractive stone porch in front of the center building, and two of smaller size at the side entrances. Special effort was made by those having the construction of the building in charge to procure an excellent quality of stone, an experienced builder having been sent to Joliet to make selection at the quarries. The appropriation permitted the completion of the central porch as far as the platform only. For several years it was apparently very perfect, and the great advance in the cost of labor and material incident to the rebellion alone deterred the Trustees from suggesting an appropriation for the completion of the superstructure. Subsequently, however, portions which were

most protected, and consequently retained moisture longest, begun to laminate, while the steps and platform stones slowly crumbled away.

The present Board of Trustees received an appropriation as above for the reconstruction of these porches, being moved to urge it by the very unsightly appearance of the disfigured steps and platform. A modified plan was at once procured, substituting wood for the costly carved stone-work forming the superstructure in the original plan; but subsequent examination of the porches of similar buildings constructed of the stone expected to be used when the appropriation was made, showed defects to a greater or less degree. Much attention continued to be given to the matter, and several specimens of stone procured for the purpose were submitted to tests, none of which, however, proved entirely satisfactory.

It was eventually concluded that the reconstruction of the center porch with stone of the character contemplated by the appropriation was injudicious, for the reason that the lapse of six or eight years would be quite likely to develop similar defects. Three plans have been suggested: First, an addition to the sum appropriated sufficient to permit the use of stone from eastern or Atlantic coast quarries, known to be durable; second, to build the porches entirely of wood. Well painted and sanded, they would last many years, but are, of course, very undesirable as adjuncts to a large brick structure; lastly, the erection of a brick portal of proper architectural character in front of the center building containing a stone stairway, and at the side entrances ordinary stone slabs with iron hand-rails. In several recently-constructed institutions portals have been introduced in lieu of porches, and certainly possess the advantage over the latter of affording protection from sun, rain, or storm to those awaiting entrance.

The Trustees have not procured plans for a portal or accurate estimates of the cost of substituting eastern stone. Suffice it to state that while wooden porches could be built for less than one-half of the sum estimated, the adoption of either the first or third plan would require an increase of about fifty per cent. The course which may finally be decided upon will govern also in the erection of the smaller porches of the Male Department, at which temporary steps of plank are still in use. The matter is one of much importance, involving a considerable outlay, which the Trustees have felt unwilling to make without assurance that the work will prove permanent, and in every respect satisfactory. Of the sum appropriated, \$40 has been expended for the modified plans referred to, and the balance, \$7,460, is in the Treasury of the Institution.

#### K. FOR FIRE APPARATUS [ACT 62, SEC. 2, LAWS 1873, \$1,300].

The purpose of this appropriation was to extend and perfect appliances for protection from loss of life and property by fire. Nearly one-half of it was expended during the last biennial period; the balance, \$523.37, will be applied as soon as the steam engine of the Male Department is in place, and is quite sufficient for the purposes contemplated.

Among the appliances referred to is a telegraphic line connecting the buildings with each other, and with an office in the village, whereby directions may be given and assistance summoned without delay. This telegraphic apparatus is also of great convenience for daily use, and secures the prompt delivery of the numerous telegrams received from, and sent to the friends of patients and others. The fees paid messengers previously for the delivery of dispatches exceed the cost of working the apparatus.

**M. FOR ENLARGING STEAM AND WATER MAINS [ACT 62, SEC. 1, LAWS 1873, \$3,500.] FOR ADDING A SECOND STORY AND WING TO THE BOILER AND LAUNDRY BUILDING [DITTO, SEC. 2, \$10,000]. FOR NEW STEAM BOILERS AND THE RECONSTRUCTION OF THE BOILER HOUSE [ACT 73, SEC. 1, LAWS 1875, \$10,000]. FOR RECONSTRUCTING COILS AND COIL-CHAMBERS [DITTO, \$1,100].**

For reasons presented at length in the last biennial report, the application of the moneys appropriated for enlarging the mains and adding a second story to the laundry building was deferred until the spring of 1875, with the view of requesting from the Legislature the sums subsequently appropriated for new steam boilers and to make certain specified additions and alterations. No distinction was practicable in the disbursements of the several sums for the purposes above named, for the reason that portions of the coils, and pipes serving as steam and water mains, were all used in the laundry and elsewhere, and the old material generally was again made to do service. Neither could any distinction be made in the application of much of the labor and new material. The disbursements are accordingly presented in one column of the table, reference to which indicate their character in detail.

It was early discovered that it would be less inconvenient and expensive to demolish the whole structure and rebuild from the foundation. This, however, was impracticable for the reason that steam must be supplied and laundry kept in constant operation. Notwithstanding a decrease in the cost of some of the material used, the expense attending the shifting of the boilers, and the removal of the laundry apparatus and fixtures as the work progressed, was so great, and so much time was disadvantageously employed that the disbursements eventually exceeded the sum appropriated by \$3,140.46. The entire expenditure, inclusive of \$8,000 paid for four new steam boilers and attachments, was \$27,740.46.

Notwithstanding this increase of actual cost over original estimate, a not unusual experience in rebuilding old structures, a review of the work accomplished will show that there is no disproportion between result and expenditure. Steam coils containing many thousand feet of radiating surface were entirely reconstructed, and all split pipes and defective valves and fittings replaced by new. The slate roof of a building one hundred and seventy-six long by twenty-eight feet wide, was raised and a second story added. A fire-proof boiler shed, 36x44 feet, covered with corrugated iron; a brick coal shed thirty feet square; and a wing 16x26 feet, to serve as an engine-room, have been built; also, a massive chimney one hundred and fifty-seven feet high.

The following rooms contained in the building were also plastered, floored, and fitted up for the purposes indicated: An engine-room 26x14; hot-water boiler room 26x20; laundry 42x26; soap-room 12x10; sprinkling room 20x13; drying room 42x26; ironing room 45x26, with closet and heating chamber for sad-irons; distributing and steam mangling room 26x24; store-room 26x22; two large bed-rooms and a day room for firemen; and water-closet, wash and bath-rooms for employes of each sex. The first three rooms named have floors covered with sawed stone flags, as is also the boiler-room; the other rooms have ash or whitewood floors.

The building is now complete and perfect in every respect. The extensive laundry work of the Institution is accomplished expeditiously and economically. The employes are comfortably provided for, and there is nothing in their surroundings in the slightest degree detrimental to health. As the funds for this special purpose were not only exhausted, but considerably overdrawn, it was decided to defer the building of the roofed porch for the protection of clothing received and delivered by the laundry wagon in wet weather; also of the drain

for the removal of surface water from the rear yard. For the same reason, the brick-duct, six feet wide and one hundred and thirty feet long, through which all the steam and water pipes are conducted, was temporarily covered with plank, protected by a layer of earth.

For the building of the drain, about one hundred yards of which must be nine feet below the surface, for the erection of the porch, and to cover the pipe-duct with a brick arch laid in water-lime, there will be required a further sum of \$800. Adding this to the over-draft (\$3,140.46), makes a total of \$3,900, for which an appropriation is respectfully solicited.

Special pains were taken to have the new steam boilers, provided for in this appropriation, as perfect as possible in material, workmanship, and setting. The somewhat extensive correspondence and consultation with acknowledged experts, which preceded the preparation of the specifications, developed a very unexpected diversity of opinion. In respect to material, by far the larger number advised the use of "Sligo" iron; as to form and size, it was decided to have horizontal tubular boilers, five feet in diameter and sixteen feet long; and in setting, the plans adopted were a modification of those used at the Male Department. In response to solicitations for proposals, several bids were received. That of the Kimball & Austin Manufacturing Company of Kalamazoo was the lowest, and the contract was awarded accordingly.

After this special effort, it was naturally expected that the boilers would prove quite perfect; but, we regret to say that "blisters" soon developed in the lower sheets of two of them. A representative of the Sligo Iron Works visited the Institution, as soon as advised of the defects, and expressed a readiness to replace the defective sheets. He stated that while it was an easy matter to roll absolutely perfect plates from single blooms, it was extremely difficult to so closely weld the two or more blooms required in the manufacture of very large plates, as to avoid the occurrence of an occasional "blister." With the view of decreasing the danger of cracks at joints, the use of large plates had been advised, and were required by the specifications. If the statement regarding the manufacture of large plates is correct, their employment in the construction of steam boilers would seem to be attended with more or less risk. It may be well to add that the usual tests for detecting imperfections were not neglected. Whether or no the specifications were defective in other respects, also, time will show. Thus far the operations of the new boilers have been satisfactory.

N. FOR ADDITIONAL LAUNDRY APPARATUS [ACT 73, SEC. 1, LAWS 1875, \$1000]. FOR A LAUNDRY WAGON [DITTO, \$200].

The sums appropriated were quite sufficient for the purposes intended. The old laundry, however, was a one-story building, and in estimating the cost of apparatus for the new one, the necessity of elevating the heavy washed clothing to the drying-room on the second floor, and again lowering it when ready to be returned to the halls, was overlooked. For this purpose a steam elevator was indispensable, and its purchase was directed. In reply to solicitations for proposals, two bids were received, and that of the Crane Bros.' Manufacturing Co., of Chicago, being the lowest, a contract was made accordingly. The elevator is simple in construction, self-regulating, has devices for protection against accident, and is entirely satisfactory in its operation. Its cost, with the necessary counter-shafting and pulleys was about \$500. The sum of disbursements in this account, is \$1507.41, showing an over-draft of \$307.41.

Since the close of the biennial period, the increased quantity of soiled clothing of paralytic patients brought to the laundry has necessitated an additional washing mill, which has been purchased at a cost of \$300. This mill has an independent ventilating flue, and will be used exclusively for cleansing the clothing of this unfortunate class of patients. As now equipped with apparatus the laundry will meet all the requirements of both departments, even should an epidemic prevail.

O. FOR AN ADDITIONAL STAIRWAY [ACT 73, SEC. 1, LAWS 1875, \$100].

Most of the magic lantern exhibitions, and similar entertainments not inappropriate to the place, have recently been held in the chapel. Large gatherings of patients and attendants in the hall upon the third floor of the center building have consequently been less frequent, and the danger of personal injury, through the use of a single stairway in the event of a panic, has been proportionately decreased. This partial removal of the cause of apprehension suggesting an additional stairway, and the fact that our carpenters have been otherwise engaged, has delayed the application of this appropriation.

P. FOR WOVEN-WIRE MATTRESSES. [ACT 73, SEC. 1, LAWS 1875, \$2500].

This appropriation was made for the purchase of woven-wire mattresses for the Female Department. Leading manufacturers were solicited to submit proposals, with a specimen mattress, so modified in certain details as to adapt it to the purposes of an institution for the insane. Of those presented, the mattress made by the Hartford Woven-Wire Mattress Co., though not the lowest in cost, seemed superior in certain respects. The contract subsequently made with this Company, though stringent in its requirements, was filled to our entire satisfaction, and many months of constant use have failed to show a defect in a single one.

The expense attending the repeated washings, and frequent repair and renewal of straw-bed sacks is avoided, as well as the purchase of straw, which is each year more difficult to procure in quantity and in good condition. Another consideration is the decrease in the risk of fire, attending the storage of large quantities of straw. On the score of healthfulness, cleanliness and comfort the wire-mattress is decidedly preferable to straw beds.

Of the sum appropriated, \$2050.98 is expended, and the balance will be required to complete the supply of the Female Department. The several advantages referred to, and the decreased expense attending the substitution of wire mattresses for straw beds in the Female Department, lead us to recommend that the bedsteads of the Male Department be also furnished therewith. As the cost has not materially changed, an appropriation of \$2500 will doubtless suffice.

R. FOR FENCING [ACT 73 SEC. 1, LAWS 1875, \$400].

Reference to the table will show a disbursement of \$119.28 for lumber and posts, and \$129.57 for labor. The balance, \$151.15 will be applied as the work of grading proceeds.

T. FOR DISPENSARY FIXTURES FOR THE MALE DEPARTMENT [ACT 73, SEC. 1, LAWS 1875]. FOR A MICROSCOPE AND MEDICAL APPARATUS [DITTO, SEC. 2, \$500].

A modification of the plans, and a marked reduction in the price of articles required to furnish the dispensary, has enabled us to prepare it for use at a much less cost than was anticipated. The case containing shelves, drawers, closets and sink, was furnished for \$175; for counter and fixtures \$388.04 was



paid. Of the balance, \$336.96, at least \$250 will not be required for this specific object.

From general similarity of purpose, the appropriation for the purchase of a microscope, and for apparatus to be used in testing the therapeutic influence of electricity, has also been classified under this head. Its application has been deferred, awaiting the completion of improvements introduced in the manufacture of electro-therapeutic apparatus. It is quite possible that the sum named will prove insufficient to fully supply the Institution with everything needed for the object in view.

**V. FOR THE REIMBURSEMENT OF SUMS PAID FOR LITIGATION AND FOR SINKING A WELL [ACT 73, SEC. 1, LAWS 1875, \$2,000].**

The last biennial report contains the history of certain legal proceedings whereby the Trustees were temporarily enjoined and ultimately partially restricted from the continued use of the water from the Arcadia brook. In this emergency a large well was sunk in the valley in the rear of the Asylum, which now supplies all the water required at both departments. Although this litigation was at the time regarded as a misfortune, it has proved of great and permanent advantage, since the water of the well is not only almost unlimited in supply, but is very much better adapted to the purposes of the Institution than that previously furnished by the springs forming the Arcadia.

At the date of our last report the sum of \$1,531.46 had been diverted from the current expense account to meet the expenses incurred in litigation and in sinking the well. At that time also the suit for trespass of Mr. C. Gates for alleged damages to his business as a manufacturer was pending, and an appropriation of \$2,000, as above, was made for reimbursement and to meet the expense of conducting a defense. The Legislature subsequently created a commission of arbitration, and the suit was withdrawn. The only disbursement from this appropriation during the biennial period is a single item of \$55 for legal services. The unexpended balance, \$413.54, will be disposed of as the Legislature may be pleased to direct.

**X. FOR THE ERECTION OF A PORTER'S LODGE AND GATEWAY [ACT 73, SEC. 2, LAWS 1875, \$1,200].**

This appropriation provides for the erection of a house for a gate-keeper, and a permanent gateway to the grounds of the Institution. Several accidents have occurred from drivers of carriages leaving their seats to open and close the front gate; and this danger is present whenever parties of female patients go out for a drive. A self-operating gate was in use for a time, but its attachments were so frequently knocked in pieces by the heavy wheels of omnibuses that it had to be removed. In addition to opening and closing the gate, it is intended that the porter shall give necessary information and direction to parties visiting the Institution, and exclude improper persons from the grounds.

The uncertainty regarding the removal of the barn, it will be remembered, delayed the location of the gardener's house. This finally being determined, fixed the position of the gateway, but before the building is erected, the stone bridge over which the highway crosses in front of the Asylum should be extended its entire width, and the ravines on each side filled up and the approach graded. For this reason the appropriation has not yet been drawn, and a farther sum of \$350 is solicited for the extension of the bridge across the highway, and for the filling and grading alluded to.

**Z. FOR ARCHING AND TILING KITCHEN FLOORS [ACT 73, SEC. 2, LAWS 1875, §360].**

The whitewood flooring of the large kitchen of the Female Department had become much worn. To decrease the danger from fire, to improve the appearance of the room, to secure greater cleanliness, to avoid the necessity of frequent renewals, and to render the temperature of the cellar, meat and milk rooms beneath more uniform, the substitution of iron girders, brick arches and a tile covering was recommended in our last report, and this appropriation was granted therefor.

Subsequent correspondence with the parties who import tile, disclosed the fact that the previously quoted price upon which the cost was estimated, is that of a simply *baked* tile which would absorb grease, while the *glazed* tile adapted to this purpose costs twenty cents per square foot more than the former. For this reason the work has not been commenced. As the room is thirty-two feet square, an addition of \$200 to the sum appropriated is required, which we trust will be granted. The substitution of glazed tile for a wooden floor in this large kitchen is very desirable, and will be of advantage in still other directions than those mentioned above.

**BB. FOR EXCAVATION AT THE ICE-POND, IRON LAMP-POSTS, AND COVERED SEATS OR FEMALE PATIENTS [ACT 73, SEC. 2, LAWS 1875, §700].**

There is a triangular piece of land, the north-west corner of the tract owned by the State, containing about five acres and lying between the base of the elevation upon which the asylum is built and the railway. The Arcadia brook runs through it, feeding the artificial lake from which it was proposed to collect our supply of ice. The grounds about this lake, and between it and the long siding of the railway, are quite attractive, and female patients are accustomed to spend much time in the summer, boating, or strolling on the shore of this little lake.

The tract above the lake was low and marshy, and covered with reeds and brush. About one-half of an acre was partially submerged, and well calculated, under circumstances favorable thereto, for the generation of marsh-miasm. By excavations, enlarging the lake and making a straight channel for the brook, removing the bushes, and providing for its proper drainage, this unsightly and unhealthy tract has been converted into a productive vegetable garden. The labor required to effect this, was a little more than was anticipated, and materially increased through the damage caused by two deluging rain-storms. The lamps and lamp-posts have been purchased. As will be observed by reference to the table, an unexpended balance of only \$91.89 remains, sufficient, however, to provide for two of the covered seats referred to.

The annexed table presents an analysis of all the "special appropriation" disbursements from the opening of the account. Under the classification "miscellaneous," will be found the object for which the sum expended was appropriated, *e. g.* steam-pump, steam-engine, the contract price of the gardener's house, books and pictures, laundry apparatus, wire mattresses, etc. This table also shows the total expenditure of each separate account, the whole amount appropriated, the year during which the several sums were drawn and expended, the appropriations undrawn September 30, 1876, and the balance of each separate account. Debit balances, or over-drafts, are indicated by full-faced figures:

TABLE B.—*Analysis and Statement of Special*

CLASSIFICATION.	Repairs and Renewals.	Steam Pump, etc.	Grading, Trees, etc.	Steam Engine, etc.	Gardener's House.	Connecting Building, etc.	Sleigh, Books, etc.	Stone Porches.
Superintendence .....	\$900 13							
Carpenters' work .....	608 13				\$30 00	\$256 00		
Masons' work .....	107 25					196 25		
Plasterers' work .....	457 51							
Com. labor and team work .....	401 26		\$277 89			144 00		
Smith and machine w'k .....	436 86					83 00		
Paint and painting .....	2,185 52					66 00		
Rubble stone .....								
Dimension stone .....		\$39 77				711 21		
Brick .....	52 40							
Lime and cement .....	378 25					202 75		
Lumber .....	140 84					38 40		
Hardware .....	639 50					8 51		
Roofing and material .....	221 81					138 34		
Miscellaneous .....	458 00	906 00	36 26	\$1,750 00	1,600 00	43 50	\$1,008 76	
Contingent .....		22 30					5 00	\$40 00
Wrought iron pipe, etc. ....	30 74							
Baths and light castings .....								
Cabinet ware .....								
Freight, etc. ....	28 50						3 67	
<b>Totals .....</b>	<b>\$6,284 70</b>	<b>\$998 07</b>	<b>\$313 65</b>	<b>\$1,750 00</b>	<b>\$1,630 00</b>	<b>\$1,889 96</b>	<b>\$1,015 43</b>	<b>\$40 00</b>
<b>Total appropriated.....</b>	<b>\$6,500 00</b>	<b>\$1000 00</b>	<b>\$900 00</b>	<b>\$3,600 00</b>	<b>\$2,000 00</b>	<b>\$1,600 00</b>	<b>\$1,200 00</b>	<b>\$7,500 00</b>
Drawn in { 1873-74 .....	\$2,500 00	\$1000 00	\$900 00				\$1,200 00	
{ 1875 .....	1,000 00			\$1,600 00	\$2,000 00			\$7,500 00
{ 1876 .....	1,000 00			900 00		\$1,600 00		
Disbursed in { 1873-74 .....	\$1,684 22	955 55					\$344 03	
{ 1875 .....	2,076 35		\$277 15	\$1,750 00		\$1,436 79	137 24	\$40 00
{ 1876 .....	2,524 13	42 52	36 50		\$1,630 00	453 17	544 16	
In State Treasury .....	\$2,000 00			\$1,100 00				
<b>Balances Sept. 30, 1876..</b>	<b>1,784 70</b>	<b>\$1 93</b>	<b>\$536 35</b>	<b>\$750 00</b>	<b>\$370 00</b>	<b>289 96</b>	<b>\$184 57</b>	<b>\$7,460 00</b>

Payments in excess of amount appropriated are indicated by heavy faced type.

#### ACTION OF THE TRUSTEES RELATIVE TO THE DISPOSITION OF WATER FROM THE FILTERING TANKS.

The sewage of the Institution passes from the main sewers into a covered brick tank arranged to retain the solid matter for subsequent treatment and use as a fertilizer upon the farm, while the water is made to flow through a filtering bed previous to its exit. To render this process of filtration as perfect as possible, a second tank is interposed, which is constructed in precisely the same manner as the first. From this second tank the filtered water flows through a ravine, which also serves as a rain-shed for several acres of land on either side, and eventually finds its way into a branch of the Portage creek.

These filtering tanks, it may be remarked, are identical in plan, construction, and operation with those in frequent use in other countries, except that the water from those, when not utilized, passes directly into a river, stream, or harbor. On its way from the tanks here, it stands in little pools, and, throughout its course, the bed it has formed for itself is more or less filled up with dead

*Appropriations and Disbursements to October 1, 1876.*

Fire Appa- ratus, etc.	New Boiler House, etc.	Additional Laundry App'ratus.	Woven- wire Matt'r'ses.	Fencing.	Dispens'ry Fixtures, etc.	Well and Litigati'n.	Excavat'n, Lamp- Posts, etc.	Addi- tional Stair- way.	Total.
	\$2,221 41					\$49 50			\$90 13
	2,310 80					78 00	\$7 00		3,165 04
	250 88								2,701 40
	2,628 88			\$129 57		547 08	549 71		718 39
	1,642 66	\$17 04			\$63 00				4,578 37
	59 40				50 29				2,292 56
	202 07								2,401 20
	630 90								202 07
	4,374 60								1,441 88
	2,406 28					135 50			4,427 00
	274 88	15 40		119 28					3,123 78
	682 07		\$18 00			61 03			588 30
	144 50								1,889 11
\$727 54	* 7,158 72	1,404 20	1,958 78		254 91	120 00	49 25		504 63
	80 00	39 65			18 45	20 00			17,473 87
49 09	2,808 12					575 35			225 40
	34 69								3,161 30
		5 50			175 00				34 69
	168 02	22 92	74 25		1 40		2 15		180 50
									300 91
\$776 63	\$27,740 46	\$1,504 71	\$2,050 98	\$248 85	\$563 05	\$1,588 46	\$608 11		\$49,001 05
\$1,300 00	\$24,800 00	\$1,200 00	\$2,550 00	\$400 00	\$1,450 00	\$2,000 00	\$700 00	\$100 00	* \$80,750 00
									\$5,600 00
\$1,300 00	\$23,500 00	\$200 00			\$900 00	\$2,000 00			40,000 00
	1,100 00	1,000 00	\$2,550 00	\$400 00			\$700 00	\$100 00	9,350 00
\$406 98	\$17,802 28	\$168 75		\$119 75	\$175 00	\$1,531 46			\$4,922 24
300 56	9,938 18	1,335 98	\$2,050 98	129 10	388 05	55 00	\$492 33		24,786 20
69 09							115 78		19,312 61
					\$550 00				\$5,800 00
\$523 37	2,140 46	304 71	\$499 02	\$151 15	\$336 96	\$413 54	\$91 89	\$100 00	

\* Includes \$1,200 for Porter's Lodge, etc., and \$950 for tiling of kitchen.

\* Four steam boilers and attachments.

leaves, weeds, and decaying vegetable matter. When the rays of the sun have rested upon this mass for several successive days, and no rain has fallen to sweep it away, a very unpleasant odor is created, and it may become prejudicial to health.

The lands adjoining portions of this ravine have recently come into use for dwellings, gardens, and other purposes, and frequent complaints, with urgent requests for relief, have been presented. While recognizing fully the grounds for these complaints, and anxious to afford the relief sought, the Trustees were without funds and without specific authority to act in the matter. At a meeting of the Board, held May 11, 1876, the subject was carefully considered, and confident that an appropriation for reimbursement would be promptly made, the visiting or executive committee was authorized to negotiate such a loan as might be required, and to construct at once a drain of twelve-inch glazed sewer pipe from the filtering tank to the brook, provided the parties interested would grant the right of way. It was further understood that any injury to crops already in the ground should be paid for, and that all damages caused by repairs

which might subsequently become necessary, should be determined and adjusted in the usual manner.

The executive committee proceeded to carry these instructions into effect without delay; but while most of the parties interested cheerfully granted the right of way, a few demanded payment therefor, which of course the committee was unable to meet, and nothing was accomplished.

The only way whereby these neighbors can be relieved is through the construction of the drain-pipe, and it should be in place as early next spring as circumstances will permit. The Trustees beg to submit the whole matter for legislative consideration and action.

#### ICE SUPPLY.

The ice crop of last winter failed very generally throughout the southern portions of our State. Several car loads brought by the Grand Rapids and Indiana railroad from northern lakes, with a limited quantity gathered in this neighborhood, met the necessities of the Institution until about Sept. 1, although the attendant expense was much greater than heretofore. The ice-house now in use, a temporary building, is too small, and as a matter of safety and economy, should early be replaced by one of larger size and more perfect construction.

#### CELLAR FOR VEGETABLES AND ROOTS.

Early in the history of the Institution, the gardener, with the assistance of patients, by using old scaffold plank and rejected timber, prepared a very serviceable vegetable cellar. It is now decayed and fallen in. Such a cellar properly constructed of brick, with arched roofs laid in cement, and containing several roomy compartments, is very desirable,—indeed, essential to the preservation of the garden products. There are two or three locations very near the garden, at either of which, from the favorable formation of the ground, an excellent cellar can be built, and at a cost not to exceed \$600.

#### WALKS.

The main walk connecting the Male and Female Departments, and most of those about the buildings, are made of planks. Though renewed from time to time, and repaired as occasion may require, they become places of refuge for rats, and are at the best imperfect and not altogether safe. In the Spring of 1875, a walk leading to the greenhouse was constructed of Portland cement, under the patent of J. B. Hurlbut, of Chicago. As the alternate blocks are slightly colored, it presents a very attractive appearance. The special advantage claimed under this patent relates to the manner in which the walk is laid; its construction permitting the unavoidable upheaval from frost, while the blocks are so united as to prevent breakage. The unusually mild weather of last winter failed to afford a satisfactory test of its durability, at the same time it is still as perfect as when first laid, and has gradually grown harder by exposure to the atmosphere. It dries very quickly, is smoother than stone, less fatiguing to the feet, and costs about half as much.

Many of those under our charge are heedless, others move with an uncertain step, others are feeble, to all out door exercise is serviceable and anything which promotes it would directly contribute to the restoration of health. Should this cement walk prove as durable as it has elsewhere, we would urge the removal of all the planks, and the construction of a half mile walk,

pleasantly located, and with occasional seats to serve as resting places, for the use of the aged and feebler patients of each sex.

#### CEMENTING BASEMENT FLOORS.

The floors of several rooms in the basement of the center building of the Female Department, measuring about forty-three squares, are covered with whitewood, laid upon joists imbedded in cinders. The use of cinders, besides failing to exclude rats, as it was hoped it might, seems to hasten the decay of the joists and flooring. In the Spring of 1875, an experimental floor of Portland cement was laid in the green-house, and though exposed to moisture and extreme heat, is still perfect. Experience with both stone flags and cement leads to the conclusion that while the latter is cheaper than stone, it will, from the manner in which it may be laid, more effectually exclude rats, and is better adapted for use in such basements.

The cost of the cement flooring, laid in blocks under the Hurlbut patent, is seventeen cents per square foot. An establishment for the manufacture of cement has recently been completed at Kalamazoo, the product of which is claimed to be equal in every respect to the imported article, and is not as costly. We would urge an appropriation of \$730 for this purpose. Should the use of the cement manufactured here be deemed advisable, the expense will be somewhat reduced.

#### SUGGESTED IMPROVEMENTS IN THE REAR BASEMENT OF THE SOUTH WING, FEMALE DEPARTMENT.

Attention is also requested to the condition of the basement passage, through which food is distributed to the dining-rooms of the south wing of the Female Department. While the other basements through which food-cars pass are plastered above and upon the sides, have a brick lining to the outside wall as a protection against dampness, and are paved upon each side of the railway track, this is damp and unsightly, and is with difficulty kept in order. To finish this passage to correspond with the others will require five hundred square yards of plastering, and about eleven thousand brick laid to form an air-space, and to cover the ground on each side of the track. The expense will be \$175, and an appropriation is requested for this purpose also.

#### SUMMARY OF APPROPRIATIONS SUGGESTED.

The several purposes for which appropriations are solicited in the preceding page have been carefully considered. The end in view in each case is the more perfect attainment of the special object for which the Institution was established, by decreasing the expense of conducting it, by multiplying its labor-saving devices, and by increasing its means and appliances for the successful treatment of disease and the promotion of the health, comfort, and general welfare of its inmates.

The following is a summary of the objects presented and the sums required :

For the erection of three detached brick buildings at the Male Department, connecting covered passages, machinery, and tools..	\$23,000 00
For extraordinary repairs and renewals for the fiscal year 1878....	2,000 00
For wrought-iron railing.....	232 00
For new washing mill.....	300 00

For woven-wire mattresses for the Male Department.....	\$2,500 00
For extending stone bridge across the highway, filling and grading.....	350 00
For cementing the basement of the center building of the Female Department.....	730 00
For finishing the rear basement, south-wing, Female Department,	175 00
For deficiency in the sum appropriated for the connecting building between the center building and kitchen, etc. ....	289 96
For deficiency in the sum appropriated for rebuilding the boiler and laundry house, for a wagon porch, for arching the pipe duct, and for constructing a deep drain.....	3,900 00
For deficiency in the sum appropriated for additional laundry apparatus .....	307 41
For addition to the sum appropriated for iron-girders, brick arches, and tiling the floor of the kitchen, Female Dept.....	200 00
For addition to the sum appropriated for stone porches in case suggestions are approved.....	3,800 00
For the erection of an ice-house.....	900 00
For excavating in the garden and constructing a brick collar with arched top and cement floor for the storage of vegetables.....	600 00
	<hr/>
	<b>\$39,284 37</b>

Through a decrease in the cost of material and labor, and other reasons, the amount appropriated for certain specific purposes was slightly in excess of that actually required. These were: For the erection of a house for the gardener, \$170; for dispensary fixtures, \$250; and for litigation and sinking a well, \$413.54. The Trustees respectfully urge that they may be authorized to use the sum in excess (\$833.54) for the purchase of musical instruments and pictures, and for increasing the library.

No estimate is presented of the probable cost of constructing the drain-pipe from the sewage filtering tank to the stream, for the reason that the Trustees have no means of determining the amount likely to be demanded or allowed for land damage or right of way.

The distance from the tank to the stream is not far from three hundred rods.

#### COST OF MAINTENANCE.

In transmitting to county treasurers the quarterly bills of the indebtedness of their respective counties, a statement of the charges for each individual patient is presented with every item in detail. Notwithstanding the fact that this has been the invariable practice since the opening of the Asylum, singular misapprehensions prevail even among intelligent officers regarding the cost of the care of patients. For the information of all who are interested in the matter we present the following:

TABLE showing the whole number of Weeks spent by Patients admitted on official orders, from each County, during the two years ending July 31, 1876, with the Amount charged for Board, Clothing, Repairs, Damages, Postage, etc., and the average weekly cost per capita for the maintenance of patients.

COUNTIES.	Whole No. of Weeks.	Am't Charged for Board.	For Clothing.	For Repairs.	For Damages.	For Postage.	Special Charges.	Average Weekly Cost.	Total Amount of Bills rendered.
Alcona.....	112.6	\$395 00	\$44 90	\$3 66	\$1 90	\$0 09		\$8 94.7	\$445 55
Allegan.....	1909.3	4,583 00	440 31	64 57	45 35	4 88	\$15 00	3 83.4	5,153 11
Alpena.....	254.6	892 00	141 10	17 60	6 72	1 70	14 00	4 21	1,078 12
Antrim.....	349	1,221 50	105 85	11 05	16 12	86	15 50	3 92.8	1,370 97
Barry.....	638.4	1,885 00	309 33	40 18	8 00	2 00	2 00	4 17	2,248 57
Bay.....	859.4	3,008 50	547 75	58 22	35 71	4 46	21 00	4 27.3	3,673 56
Benzie.....	155.4	544 50	72 80	6 18	20 90	18	15 00	4 23.9	659 56
Berrien.....	1965	6,877 50	759 35	98 83	54 06	8 35	30 30	3 93.3	7,829 39
Branch.....	1402.3	4,908 50	451 18	73 33	30 32	4 39	30	3 86.8	5,488 02
Calhoun.....	1423.3	4,982 00	417 27	64 81	27 87	7 02	3 20	3 86.5	5,502 17
Cass.....	675.3	2,014 00	246 68	23 17	27 09	3 18	15 00	4 05.5	2,334 12
Chippewa.....	87.1	305 00	31 23	5 01	40	09		3 92.1	341 73
Clinton.....	891.3	3,120 00	460 85	63 05	44 19	3 52	5 20	4 14.7	3,696 81
Delta.....	208.6	731 00	84 25	13 26	2 50	63		3 98.1	831 64
Eaton.....	1007.2	3,525 50	424 67	56 78	25 82	4 44	7 00	4 01.4	4,044 21
Genesee.....	1810.3	6,336 50	680 48	95 27	46 78	13 63	15 00	3 97.8	7,167 06
Grand Traverse	139	436 50	116 50	3 78	65	1 70		4 38.2	609 13
Gratiot.....	72.5	254 50	49 90	4 10	4 23	21		4 30.3	312 94
Hillsdale.....	841.2	3,944 50	385 73	44 96	55 68	4 79	1 00	4 08.5	3,436 64
Houghton.....	1011.2	3,539 50	524 60	49 08	26 25	3 66	15 00	4 11.1	4,158 09
Huron.....	113.2	1,096 50	124 95	17 88	2 67	93		3 96.6	1,242 43
Ingham.....	968.2	3,382 00	374 33	42 83	42 09	4 78	16 10	3 98.6	3,852 03
Ionia.....	457.4	1,601 50	296 70	23 23	21 47	1 86		4 25	1,944 76
Iosco.....	345.2	1,208 50	150 23	19 01	5 91	1 82		4 00.9	1,384 47
Isabella.....	77.2	270 50	50 80	3 89		1 08		4 22.3	326 37
Ile Royale.....	53.5	188 00	15 37	1 82	15	57		3 85.3	205 91
Jackson.....	1392.3	4,873 50	422 62	60 77	51 12	6 58	1 00	3 88.9	5,415 59
Kalamazoo.....	2433.1	8,516 00	667 89	121 50	71 27	4 23	15 00	3 86.1	9,396 89
Kent.....	3154.3	11,040 50	1,617 60	172 37	76 61	13 15	79 05	4 12.1	12,999 28
Keweenaw.....	248.4	870 00	112 10	10 03		51		3 98.8	999 04
Lake.....	99.3	343 00	49 40	5 09	1 20	55		4 07.1	404 84
Lapeer.....	836.2	2,927 00	238 05	44 30	17 05	5 09	17 75	3 95.1	3,304 24
Leelanaw.....	187.2	655 50	56 40	10 54	6 05	84		3 89.4	729 33
Lenawee.....	962.1	3,367 50	406 10	46 20	47 63	7 50	30	4 02.9	3,877 23
Livingston.....	621.3	1,825 00	169 82	22 50	9 47	1 57		3 89	2,025 46
Macomb.....	622.5	1,829 50	145 50	35 85	27 73	1 72		3 89.9	2,038 30
Manistee.....	226.6	794 00	111 55	14 55	2 38	60		4 07	923 38
Marquette.....	673.4	2,357 50	447 39	42 87	27 68	2 55	33 50	4 32.3	2,911 49
Mason.....	164.3	575 50	36 15	12 79	13 29	99		3 88.4	685 72
Mecosta.....	71.2	249 50	47 20	2 83	95	66		4 22.6	301 24
Menominee.....	232.2	813 00	98 27	7 20	5 28	75	15 00	4 04.4	839 50
Midland.....	253.2	904 00	103 60	19 46	3 12	1 50	15 00	4 03.2	1,046 68
Monroe.....	1425	4,987 50	604 35	79 69	22 12	9 88	30 30	4 02.4	5,733 59
Montcalm.....	701	2,453 50	318 81	31 14	9 41	8 85	9 75	4 03.2	2,826 46
Muskegon.....	1205.6	4,224 00	336 46	77 99	31 66	4 97		3 92.3	4,735 06
Newaygo.....	267.6	837 50	117 85	12 23	3 45	2 81	4 00	4 02.3	1,077 84
Oakland.....	732.3	2,563 50	292 10	33 73	11 49	5 12	2 00	3 97.7	2,912 99
Oceana.....	374.4	1,311 00	210 75	30 05	4 72	1 68	3 00	4 14.1	1,551 20
Ontonagon.....	267.5	1,049 00	106 91	24 83	4 72	1 41		3 86	1,178 98
Oscoda.....	479.5	1,679 00	157 86	30 66	23 65	2 47		3 86.6	1,897 52
Ottawa.....	593.1	2,933 50	400 10	48 19	28 12	3 94	15 00	4 07.3	3,413 86
Presque Isle.....	17.4	61 50	34 65	6 30	21	21		5 88.8	103 46
Saginaw.....	2371.4	8,299 50	1,108 39	117 72	91 16	9 65	30 00	4 07.2	9,650 42
Sanilac.....	379.3	1,323 00	156 00	14 65	7 75	1 17		3 97.3	1,507 57
Shiawassee.....	713.5	2,498 00	276 04	37 44	25 60	4 11	15 40	4 00.2	2,855 69
St. Clair.....	1137.4	3,991 50	557 06	64 90	49 37	4 90	33 00	4 11.7	4,638 73
St. Joseph.....	1346.6	4,714 00	521 24	81 00	47 06	5 49	30 00	4 00.8	5,389 79
Tuscola.....	112.6	395 00	57 80	6 07	5 83	84		4 19.2	465 24
Van Buren.....	1384.1	4,844 50	601 25	59 44	51 98	6 58	30 00	4 04.1	5,589 75
Washtenaw.....	795	2,782 50	291 05	89 97	30 19	5 96	15 77	3 96.9	3,155 44
Wayne.....	2622.6	9,180 00	1,032 38	127 53	33 54	14 61	77 50	3 99	10,465 56
Totals.....	46,418.1	\$162,463 50	\$19,319 95	\$2,440 93	\$1,382 47	\$218 10	\$652 92	\$4 01.7	\$186,470 87



The table shows that the average weekly cost per capita to counties for the support of the dependent insane during the two years was \$4.01.7; of this sum, 51.7 cents was the cost of clothing, repairs, damages, and incidental charges generally, or \$26.88 per year. During the same period, the whole number of weeks spent in the Institution by patients supported at private expense, was 8382 2-7. The charges to these was as follows: For board, etc., \$41,762.93; for clothing, \$7,027.68; for repairs, \$264.46; for damages, \$142.41; for postage, \$65.25; miscellaneous (principally advances and special items), \$2,214.06; total, \$51,476.79. The weekly charge per capita for board to private patients, averages \$4.98; and inclusive of clothing and all incidental items, \$6.14. As the amount charged for board does not equal the sum actually expended in the treatment of the patient, and is but slightly in excess of the cost of support simply, the Asylum is really a charitable institution to the larger proportion of this class also.

In this State the number of those able to meet charges at all in excess of the cost of support is very small. As remarked in a previous report: "When the head of a family becomes insane, if the disease be persistent, the sum paid for treatment at the Asylum is by no means the only draft upon its resources. In a measure, the family ceases to *produce*; affairs both in the house and out of doors are usually managed with less care and economy than previously, the progress in the direction of impoverishment is sure and often rapid, and certainly to no more worthy class of its citizens can the State extend assistance, and never more timely." These considerations have always governed in fixing the rate of charge, and at no time has the institution aimed to create income.

The course hitherto pursued by the Trustees has met with general approval, and successive legislatures have granted the appropriations for anticipated deficiencies with scarcely a dissenting vote. At the last session the sum of \$17,500 was appropriated for each of the fiscal years 1875, 1876, and 1877. The average number of patients under treatment will not be less than six hundred and fifty. The weekly receipts from the several counties for the care of the dependent insane during the last biennial period averaged \$3.88 per capita; the receipts from all sources were \$4.28 per capita. During the current biennial period the receipts will not probably exceed \$4.18; the annual appropriation of \$17,500 adds about fifty cents, making a total weekly income of \$4.68 for each patient. At present prices the average weekly cost of maintenance will not exceed this; hence, notwithstanding the large increase in the number of patients, the Trustees regard the sum of \$17,500 as sufficient to meet the anticipated deficiency. It is therefore recommended that an appropriation of that amount be continued for the fiscal years 1878 and 1879. Should a still further decrease in the price of labor and supplies reduce the cost of support below the estimate, it will secure to the Trustees the pleasure of extending the advantages of the Institution to a class even less fortunate than those who have orders of admission from county officers.

#### RECEIPTS AND DISBURSEMENTS.

Section 8, of "an act relating to the accounting for money received and expended by certain officers" (No. 148, laws of 1873), requires that "such officer shall appear before the Board of State Auditors with the vouchers and receipts properly abstracted and arranged, and accompanied by an account current setting forth the amount on hand at the commencement of the fiscal year;

also the amount received or disbursed during the period covered thereby, and the amount on hand at the close thereof. Upon the presentation of such vouchers, receipts, abstracts, and accounts current, the Board of State Auditors shall, after an examination thereof, make a settlement with each officer designated by this act, and a full statement of such settlement shall be incorporated with and published as a part of the annual report made by such officers."

Through a misapprehension, this "statement of the settlement with the Board of State Auditors," in our last report, was attached to the usual Treasurer's report of receipts and disbursements, which, though corresponding therewith, is not an account current, and was not the account upon which the settlement was based. The following is an exact copy of the "account current," submitted, with the original orders and receipts, to the Board of State Auditors, and was made the basis of settlement. In compliance with the requirement of the act, it is respectfully presented to be "incorporated with and published as part of" our report.

*Account Current for October, 1874.*

Dr.		
Oct. 1.	To balance as per settlement with Board of State Auditors...	\$3,403 34
Oct. 31.	receipts from counties .....	496 49
Oct. 31.	receipts from individuals .....	1,266 71
Oct. 31.	appropriation Asylum extension account.....	10,000 00
Oct. 31.	appropriation officers' salaries account.....	2,212 50
Oct. 31.	balance .....	404 25
		<hr/> \$17,783 29
Cr.		
Oct. 31.	By payments on current expense account.....	\$5,273 20
Oct. 31.	payments on Asylum extension account .....	10,297 59
Oct. 31.	payments on officers' salaries account.....	2,212 50
		<hr/> \$17,783 29

*Account Current for November, 1874.*

Dr.		
Nov. 30.	To receipts from counties .....	\$7,678 07
Nov. 30.	receipts from individuals .....	1,898 61
Nov. 30.	loan from Michigan National Bank .....	2,500 00
Nov. 30.	balance .....	2,602 60
		<hr/> \$14,679 28
Cr.		
Nov. 1.	By balance.....	\$404 25
Nov. 30.	payments on current expense account.....	13,470 85
Nov. 30.	payment on Asylum extension account.....	804 18
		<hr/> \$14,679 28

## REPORT OF THE BOARD OF TRUSTEES

*Account Current for December, 1874.*

DR.		
Dec. 31.	To receipts from counties .....	\$9,402 51
Dec. 31.	receipts from individuals .....	3,378 66
Dec. 31.	receipts upper store-room account .....	188 72
Dec. 31.	appropriation Asylum extension account .....	6,000 00
Dec. 31.	loan from Michigan National Bank .....	4,000 00
		<u>\$22,969 89</u>
CR.		
Dec. 1.	By balance .....	\$2,602 60
Dec. 31.	payments on current expense account .....	14,417 65
Dec. 31.	payments on Asylum extension account .....	2,044 16
Dec. 31.	Michigan National Bank loan repaid .....	2,500 00
Dec. 31.	balance .....	1,405 48
		<u>\$22,969 89</u>

*Account Current for January, 1875.*

DR.		
Jan. 1.	To balance .....	\$1,405 48
Jan. 31.	receipts from counties .....	269 95
Jan. 31.	receipts from individuals .....	819 26
Jan. 31.	appropriation officers' salaries account .....	2,212 50
Jan. 31.	balance .....	3,855 25
		<u>\$8,562 44</u>
CR.		
Jan. 31.	By payments on current expense account .....	\$5,479 31
Jan. 31.	payments on Asylum extension account .....	870 63
Jan. 31.	payments on officers' salaries account .....	2,212 50
		<u>\$8,562 44</u>

*Account Current for February, 1875.*

DR.		
Feb. 29.	To receipts from counties .....	\$11,141 25
Feb. 29.	receipts from individuals .....	1,427 01
Feb. 29.	receipts on incidental account .....	226 35
Feb. 29.	loan from Michigan National Bank .....	6,000 00
		<u>\$18,794 61</u>
CR.		
Feb. 1.	By balance .....	\$3,855 25
Feb. 29.	payments on current expense account .....	9,558 38
Feb. 29.	payments on Asylum extension account .....	264 18
Feb. 29.	payments on special appropriations account .....	1,300 00
Feb. 29.	balance .....	3,816 80
		<u>\$18,794 61</u>

OF THE ASYLUM FOR THE INSANE.

27

*Account Current for March, 1875.*

DR.		
Mar. 1.	To balance .....	\$3,816 80
Mar. 31.	receipts from counties .....	8,991 72
Mar. 31.	receipts from individuals .....	4,455 40
Mar. 31.	receipts on upper store-room account .....	279 73
Mar. 31.	appropriation on special appropriations account .....	10,000 00
Mar. 31.	loan from Michigan National Bank .....	8,000 00
		<u>\$35,543 65</u>
CR.		
Mar. 31.	By payments on current expense account .....	\$31,997 63
Mar. 31.	payments on Asylum extension account .....	2,409 50
Mar. 31.	payments on special appropriations account .....	751 37
Mar. 31.	balance .....	385 15
		<u>\$35,543 65</u>

*Account Current for April, 1875.*

DR.		
Apr. 1.	To balance .....	\$385 15
Apr. 30.	receipts from counties .....	3,189 38
Apr. 30.	receipts from individuals .....	1,226 59
Apr. 30.	appropriation officers' salaries account .....	2,212 50
Apr. 30.	appropriation on special appropriations account .....	18,000 00
		<u>\$25,013 62</u>
CR.		
Apr. 30.	By payments on current expense account .....	6,633 76
Apr. 30.	payments on Asylum extension account .....	944 79
Apr. 30.	payments on special appropriations account .....	2,671 15
Apr. 30.	payments on officers' salaries account .....	2,212 50
Apr. 30.	balance .....	12,551 42
		<u>\$25,013 62</u>

*Account Current for May, 1875.*

DR.		
May 1.	To balance .....	\$12,551 42
May 31.	receipts from counties .....	13,317 19
May 31.	receipts from individuals .....	1,224 32
May 31.	appropriation current expense account .....	13,125 00
May 31.	appropriation special appropriations account .....	2,000 00
		<u>\$42,217 93</u>
CR.		
May 31.	By payments on current expense account .....	\$11,316 86
May 31.	payments on Asylum extension account .....	156 50
May 31.	payments on special appropriations account .....	661 65
May 31.	Michigan National Bank loan repaid .....	18,000 00
May 31.	balance .....	12,082 92
		<u>\$42,217 93</u>

## REPORT OF THE BOARD OF TRUSTEES

*Account Current for June, 1875.*

DR.		
June 1.	To balance .....	\$12,082 92
June 30.	receipts from counties .....	7,010 37
June 30.	receipts from individuals .....	4,182 78
June 30.	receipts on upper store-room account .....	97 00
June 30.	loan from Michigan National Bank .....	5,000 00
June 30.	appropriation special appropriations account .....	10,000 00
		<u>\$38,373 07</u>
CR.		
June 30.	By payments on current expense account .....	\$22,787 43
June 30.	payments on Asylum extension account .....	867 89
June 30.	payments on special appropriations account .....	1,039 96
June 30.	balance .....	13,677 79
		<u>\$38,373 07</u>

*Account Current for July, 1875.*

DR.		
July 1.	To balance .....	\$13,677 79
July 31.	receipts from counties .....	6,133 97
July 31.	receipts from individuals .....	1,800 40
July 31.	receipts on upper store-room account .....	8 05
July 31.	receipts on individual account .....	65 00
July 31.	appropriation officers' salaries account .....	2,212 50
		<u>\$23,897 71</u>
CR.		
July 31.	By payments on current expense account .....	\$6,339 19
July 31.	payments on Asylum extension account .....	148 80
July 31.	payments on special appropriations account .....	3,234 77
July 31.	Michigan National Bank loan repaid .....	5,000 00
July 31.	payments on officers' salaries account .....	2,212 50
July 31.	balance .....	6,962 45
		<u>\$23,897 71</u>

*Account Current for August, 1875.*

DR.		
Aug. 1.	To balance .....	\$6,962 45
Aug. 31.	receipts from counties .....	15,627 45
Aug. 31.	receipts from individuals .....	3,582 18
Aug. 31.	receipts on upper store-room account .....	80 30
Aug. 31.	appropriation current expense account .....	4,375 00
		<u>\$30,627 38</u>
CR.		
Aug. 31.	By payments on current expense account .....	\$7,951 56
Aug. 31.	payments on Asylum extension account .....	180 25
Aug. 31.	payments on special appropriations account .....	4,753 69
Aug. 31.	balance .....	17,741 88
		<u>\$30,627 38</u>

## OF THE ASYLUM FOR THE INSANE.

29

*Account Current for September, 1875.*

DR.		
Sept. 1.	To balance.....	\$17,741 88
Sept. 30.	receipts from counties.....	6,650 33
Sept. 30.	receipts from individuals.....	2,103 54
Sept. 30.	receipts on incidental account.....	91 80
		<hr/> \$26,587 55
CR.		
Sept. 30.	By payments on current expense account.....	\$11,282 80
Sept. 30.	payments on Asylum extension account.....	45 00
Sept. 30.	payments on special appropriations account.....	10,353 61
Sept. 30.	balance.....	4,906 14
		<hr/> \$26,587 55

OFFICE OF THE BOARD OF STATE AUDITORS, }  
*Lansing, Nov. 29, 1876.* }

I hereby certify that the Board of State Auditors this day examined the foregoing accounts current of receipts and disbursements of the Board of Trustees of the Michigan Asylum for the Insane for the fiscal year ending Sept 30, A. D. 1875, and carefully compared the items therein with the duplicate accounts current, approved and on file in the office of the Auditor General, and found the same to correspond, and a settlement was made with said Board on that basis.

E. G. D. HOLDEN,  
*Ch'n Board of State Auditors.*

*Account Current for October, 1875.*

DR.		
Oct. 1.	To balance, as per last settlement with State Board of Auditors.....	\$4,906 14
Oct. 31.	receipts from counties.....	132 38
Oct. 31.	receipts from individuals.....	1,100 25
Oct. 31.	receipts on incidental account.....	45 00
Oct. 31.	appropriation officers' salaries account.....	2,212 50
Oct. 31.	appropriation special appropriations account.....	3,800 00
Oct. 31.	appropriation current expense account.....	4,375 00
		<hr/> \$16,571 27
CR.		
Oct. 31.	By payments on current expense account.....	\$5,631 69
Oct. 31.	payments on Asylum extension account.....	71 50
Oct. 31.	payments on special appropriations account.....	4,471 19
Oct. 31.	payments on officers' salaries account.....	2,212 50
Oct. 31.	balance.....	4,184 39
		<hr/> \$16,571 27

## REPORT OF THE BOARD OF TRUSTEES

*Account Current for November, 1875.*

DR.		
Nov. 1.	To balance .....	\$4,184 39
Nov. 30.	receipts from counties .....	8,738 04
Nov. 30.	receipts from individuals .....	2,509 83
Nov. 30.	loan from Michigan National Bank .....	16,000 00
		<u>\$31,432 26</u>
CR.		
Nov. 31.	By payments on current expense account .....	\$13,157 27
Nov. 31.	payments on Asylum extension account .....	1,442 02
Nov. 31.	payments on special appropriations account .....	2,907 08
Nov. 31.	Michigan National Bank loan repaid .....	8,000 00
Nov. 31.	balance .....	5,925 89
		<u>\$31,432 26</u>

*Account Current for December, 1875.*

DR.		
Dec. 1.	To balance .....	\$5,925 89
Dec. 31.	receipts from counties .....	13,589 55
Dec. 31.	receipts from individuals .....	2,778 72
Dec. 31.	receipts on upper store-room account .....	68 82
Dec. 31.	appropriation, special appropriations account .....	3,550 00
		<u>\$25,912 78</u>
CR.		
Dec. 30.	By payments on current expense account .....	\$20,315 17
Dec. 30.	payments on Asylum extension account .....	249 62
Dec. 30.	payments on special appropriations account .....	3,991 55
Dec. 30.	balance .....	1,356 44
		<u>\$25,912 78</u>

*Account Current for January, 1876.*

DR.		
Jan. 1.	To balance .....	\$1,356 44
Jan. 31.	receipts from counties .....	2,325 79
Jan. 31.	receipts from individuals .....	1,385 95
Jan. 31.	receipts on incidental account .....	5 59
Jan. 31.	loan from Michigan National Bank .....	4,000 00
Jan. 31.	appropriation officers' salaries account .....	2,212 50
Jan. 31.	appropriation current expense account .....	4,375 00
Jan. 31.	appropriation Asylum extension account .....	6,700 00
		<u>\$22,361 27</u>
CR.		
Jan. 31.	By payments on current expense account .....	\$10,427 97
Jan. 31.	payments on Asylum extension account .....	1,195 99
Jan. 31.	payments on special appropriations account .....	408 42
Jan. 31.	payments on officers' salaries account .....	2,212 50
Jan. 31.	Michigan National Bank loan repaid .....	4,000 00
Jan. 31.	balance .....	4,116 39
		<u>\$22,361 27</u>

*Account Current for February, 1876.*

DR.		
Feb. 1.	To balance.....	\$4,116 39
Feb. 28.	receipts from counties.....	15,248 82
Feb. 28.	receipts from individuals.....	3,945 03
Feb. 28.	receipts on upper store-room account.....	58 09
Feb. 28.	receipts on incidental account.....	45 00
Feb. 28.	Michigan National Bank loan.....	2,000 00
		<u>\$25,413 33</u>
CR.		
Feb. 28.	By payments on current expense account.....	\$6,743 99
Feb. 28.	payments on Asylum extension account.....	361 30
Feb. 28.	payments on special appropriations account.....	2,049 20
Feb. 28.	loan Michigan National Bank repaid.....	2,000 00
Feb. 28.	balance.....	14,258 84
		<u>\$25,413 33</u>

*Account Current for March, 1876.*

DR.		
Mar. 1.	To balance.....	\$14,258 84
Mar. 31.	receipts from counties.....	7,915 50
Mar. 31.	receipts from individuals.....	1,736 30
Mar. 31.	receipts on incidental account.....	5 00
Mar. 31.	appropriation, special appropriations account.....	1,000 00
		<u>\$24,915 64</u>
CR.		
Mar. 31.	By payments on current expense account.....	\$20,186 35
Mar. 31.	payments on Asylum extension account.....	137 85
Mar. 31.	payments on special appropriations account.....	674 48
Mar. 31.	balance.....	3,916 96
		<u>\$24,915 64</u>

*Account Current for April, 1876.*

DR.		
Apr. 1.	To balance.....	\$3,016 96
Apr. 30.	receipts from counties.....	571 28
Apr. 30.	receipts from individuals.....	1,460 52
Apr. 30.	receipts on incidental account.....	157 56
Apr. 30.	appropriation officers' salaries account.....	2,212 50
Apr. 30.	appropriation current expense account.....	4,375 00
		<u>\$12,693 82</u>
CR.		
Apr. 30.	By payments on current expense account.....	\$7,143 22
Apr. 30.	payments on Asylum extension account.....	166 00
Apr. 30.	payments on special appropriations account.....	212 73
Apr. 30.	payments on officers' salaries account.....	2,212 50
Apr. 30.	balance.....	2,959 37
		<u>\$12,693 82</u>



## REPORT OF THE BOARD OF TRUSTEES

*Account Current for May, 1876.*

DR.		
May 1.	To balance .....	\$2,959 37
May 31.	receipts from counties .....	18,588 77
May 31.	receipts from individuals .....	4,178 65
May 31.	receipts on upper store-room account .....	55 09
		<u>25,781 88</u>
CR.		
May 31.	By payments on current expense account .....	\$11,113 03
May 31.	payments on special appropriations account .....	304 56
May 31.	Michigan National Bank loan repaid .....	8,000 00
May 31.	balance .....	6,364 29
		<u>\$25,781 88</u>

*Account Current for June, 1876.*

DR.		
June 1.	To balance .....	\$6,364 29
June 30.	receipts from counties .....	12,827 70
June 30.	receipts from individuals .....	2,549 06
June 30.	receipts on incidental account .....	276 00
		<u>\$22,017 04</u>
CR.		
June 30.	By payments on current expense account .....	\$15,603 67
June 30.	payments on special appropriations account .....	864 06
June 30.	balance .....	5,549 31
		<u>\$22,017 04</u>

*Account Current for July, 1876.*

DR.		
July 1.	To balance .....	\$5,549 31
July 31.	receipts from counties .....	1,566 30
July 31.	receipts from individuals .....	494 45
July 31.	receipts from incidental account .....	56 88
July 31.	appropriation officers' salaries account .....	2,212 50
July 31.	appropriations on special appropriations account .....	1,000 00
July 31.	appropriation current expense account .....	4,375 00
		<u>\$15,254 44</u>
CR.		
July 31.	By payments on current expense account .....	\$6,798 93
July 31.	payments on special appropriations account .....	530 78
July 31.	payments on officers' salaries account .....	2,212 50
July 31.	balance .....	5,712 23
		<u>\$15,254 44</u>

*Account Current for August, 1876.*

Dr.		
Aug. 1.	To balance .....	\$5,712 23
Aug. 31.	receipts from counties .....	14,429 03
Aug. 31.	receipts from individuals .....	4,255 68
Aug. 31.	receipts on upper store-room account .....	91 96
		<u>\$24,489 50</u>
Cr.		
Aug. 31.	By payments on current expense account .....	\$8,938 52
Aug. 31.	payments on special appropriations account .....	1,063 06
Aug. 31.	balance .....	14,487 92
		<u>\$24,489 50</u>

*Account Current for September, 1876.*

Dr.		
Sept. 1.	To balance .....	\$14,487 92
Sept. 30.	receipts from counties .....	9,176 88
Sept. 30.	receipts from individuals .....	2,503 23
Sept. 30.	receipts on incidental account .....	56 00
		<u>\$26,224 03</u>
Cr.		
Sept. 30.	By payments on current expense account .....	\$15,579 57
Sept. 30.	payments .....	1,835 50
Sept. 30.	balance .....	8,808 96
		<u>\$26,224 03</u>

*Old Construction Account.*

Dr.		
To balance Oct. 1, 1874 .....		\$55 38
Cr.		
By balance Sept. 30, 1876 .....		\$55 38

*Asylum Extension Account.*

Dr.		
To balance Oct. 1, 1874 .....		\$4,511 14
State appropriations .....		22,700 00
		<u>\$27,211 14</u>
Cr.		
By amount orders paid .....		\$22,657 75
balance Sept. 30, 1876 .....		4,553 39
		<u>\$27,211 14</u>

## REPORT OF THE BOARD OF TRUSTEES

*Special Appropriations Account.*

DR.		
To balance Oct. 1, 1874.....		\$677 76
State appropriations.....		49,350 00
		<u>\$50,027 76</u>
CR.		
By amount orders paid.....		\$44,078 81
balance Sept. 30, 1876.....		5,948 95
		<u>\$50,027 76</u>

*Current Expense Account.*

DR.		
To receipts from counties.....		\$195,019 32
receipts from individuals.....		56,263 12
receipts from incidentals.....		1,030 18
receipts from upper store-room.....		927 56
State appropriations.....		35,000 00
balance Sept. 30, 1876.....		1,748 76
		<u>\$289,968 94</u>
CR.		
By balance Oct. 1, 1874.....		\$1,840 94
amount of orders paid.....		288,148 00
		<u>\$289,968 94</u>

*Statement of Balances.*

	DR.	CR.
Old construction account.....		\$55 38
Asylum extension account.....		4,553 39
Special appropriations account:		
Extraordinary repairs and renewals.....	\$1,784 70	
Steam pump and attachments.....		1 93
Grading, trees, etc.....		586 35
Steam engines, etc.....		750 00
Gardener's house.....		370 00
Connecting building, stone flag.....	289 96	
Sleigh, books, pictures, etc.....		184 57
Stone porches.....		7,460 00
Fire apparatus, etc.....		523 37
Reconstruction laundry, new boilers, etc.....	\$1,140 46	
Additional laundry apparatus.....	304 71	
Woven-wire mattresses.....		499 02
Fencing.....		151 15
Dispensary fixtures, medical apparatus, etc.....		336 96
Litigation and sinking well.....		413 54
Excavations at ice-pond, lamp-posts, etc.....		91 89
Additional stairway.....		100 00
Current expense account.....	1,748 76	
	<u>\$7,268 59</u>	<u>\$16,077 55</u>
Balance Sept. 30, 1876.....	8,808 96	
	<u>\$16,077 55</u>	<u>\$16,077 55</u>

OFFICE OF THE BOARD OF STATE AUDITORS, }  
*Lansing, November 29th, 1876.* }

I hereby certify that the Board of State Auditors this day examined the foregoing accounts current of receipts and disbursements of the Board of Trustees of the Michigan Asylum for the Insane, for the fiscal year ending Sept. 30th, A. D. 1876, and carefully compared the items therein with the duplicate accounts current approved and on file in the office of the Auditor General, and found the same to correspond, and a settlement was made with the Board on that basis.

E. G. D. HOLDEN,  
*Chairman Board of State Auditors.*

## INVENTORY.

Section 7, of act No. 148, laws of 1875, requires that "An inventory shall be taken at the close of each fiscal year, by the officer in charge, of each and every State institution, and published with and form a part of the printed report of the officers thereof; and such invoice shall specify the number and cost of all buildings, the quality and value of all lands, the quality and cost of furniture, and of goods and materials, or other property of the State on hand."

As the furniture and fittings of an institution for the insane are peculiar, and designed for special use, the usual law of appraisement in inventories cannot be applied. Of the terms used to designate "quality," articles of full value are classified as "good;" those in fair condition, "medium;" while those which are simply serviceable are marked "poor." To articles classed under the first head, the present cost of similar articles is regarded as the actual value, and is so recorded. The cost of certain tools and appliances used by our mechanics can not be given, as they were made here. They are still good, and will be of service in the shops proposed to be built in connection with the Male Department. The apparatus for making bedsteads, for instance, is in good order, and through its use a material reduction has been made in the cost of these articles.

As the act requires that this inventory shall specify the quality and cost of all articles as well as their present value, compliance with its requirements forbids summaries. In the case, however, of books, engravings and chromos, medicines, surgical and dental instruments, the fixtures of the dispensaries, the smaller tools of the shops, valves and fittings, and many little articles of fixed valuation, we have taken the liberty of presenting those of specified appartments in gross.

ARTICLES.	Quality.	Cost.	Present Value.
<b>I. LAND AND BUILDINGS.</b>			
Land, 200 67-100 acres (160 acres cost \$1,280; 7.67 acres, \$525; 30 acres \$4,800; 3 acres \$270.....	-----	*\$6,875 00	\$17,056 95
Female Department, 720 feet front, including furniture, steam boilers, engines, warming and ventilating apparatus, etc., complete (a).....	Good.	421,568 50	50,000 00
Chapel and kitchen, with connecting or library building 35x80 feet (b).....	Good.	21,689 96	23,000 00

\* Includes donation of citizens of Kalamazoo.

(a) Includes a loss by fire of \$39,237 80.

(b) Includes donations of \$3,800 to the Chapel.

ARTICLES.	Quality.	Cost.	Present Value.
<b>LAND AND BUILDINGS—Continued.</b>			
Laundry building, 28x176 feet, with boiler shed (36x44 feet), coal shed (30x30 feet), and engine tower (16x26 feet), with laundry apparatus, chimney, (157 feet), etc.....	Good.	\$51,740 46	\$50,000 00
Lumber shed (wooden building).....	Medium	350 00	200 00
Male Department, 540 feet front, with warming and ventilating apparatus, furniture, etc., complete.....	Good.	280,093 83	280,000 00
Boiler house, two stories, 30x80 feet.....	Good.	4,500 00	4,500 00
Well, pump-house and machinery.....	Good.	3,230 00	2,800 00
Engineer's dwelling house.....	Medium	920 00	800 00
Gardener's dwelling house.....	Good.	1,630 00	1,630 00
Barn and out-buildings.....	Medium	4,500 00	3,500 00
Ice house.....	Poor.	150 00	-----
Vegetable cellar.....	Poor.	75 00	-----
Pump house (brick) with right of way for race, steam boiler, steam pump, brick well, water wheel, wheel-house, etc.....	Good.	5,850 00	3,000 00
Greenhouse.....	Good.	1,900 00	1,900 00
Plants, etc., in greenhouse.....	Good.	Donated.	1,200 00
		<b>\$830,172 75</b>	<b>\$740,486 95</b>
<b>II. FARM.</b>			
1 span of carriage horses.....	Good.	\$300 00	\$300 00
1 span of team horses.....	Good.	387 00	300 00
1 span of mules.....	Medium	200 00	125 00
2 single horses, 24 years old.....	Poor.	300 00	100 00
23 cows, 16 extra and 7 good.....			920 00
2 two-year old heifers.....	Extra.		50 00
4 yearling heifers.....	Extra.		80 00
35 hogs, 200 lbs. @ 300 lbs. each.....	Good.		437 50
18 shoats.....	Good.		90 00
12 pigs.....	Good.		36 00
1 Alderney bull.....	Good.	50 00	80 00
110 chickens.....	Good.		27 50
1 three-seat covered carriage.....	Good.	900 00	800 00
1 covered buggy.....	Poor.	80 00	40 00
1 two-seat express wagon.....	Poor.		50 00
1 two-horse wagon.....	Good.	68 00	68 00
1 two-horse wagon.....	Poor.	82 00	22 00
1 one-horse wagon.....	Good.	55 00	55 00
1 one-horse wagon.....	Poor.	45 00	15 00
1 one-horse farm cart.....	Good.	35 00	35 00
1 two-horse sleigh, upholstered seats.....	Good.	125 00	225 00
1 cutter.....	Poor.	50 00	15 00
2 pair bob-sleighs.....	Good.	90 00	90 00
1 single bob-sleigh.....	Good.	20 00	15 00
1 large hand cart.....	Poor.	40 00	8 00
3 buffalo robes.....	Good.	30 00	21 00
1 wolf robe.....	Good.	20 00	20 00
2 pair blankets.....	Medium	12 00	5 00
1 field mowing machine.....	Medium	85 00	40 00
1 lawn mowing machine.....	Good.	110 00	90 00
1 hand lawn mower.....	Poor.	20 00	8 00
2 harrows.....	Poor.	16 00	10 00
2 plows.....	Medium	28 00	12 00
1 shovel plow.....	Good.	3 00	2 50
1 cultivator.....	Good.	31 50	31 50
3 cultivators.....	Good.	15 00	8 00
1 earth scraper.....	Medium	8 00	4 00

ARTICLES.	Quality.	Cost.	Present Value.
<i>FARM—Continued.</i>			
1 double roller.....	Good.	\$40 00	\$40 00
1 roller.....	Good.	25 00	25 00
1 fanning-mill.....	Good.	25 00	20 00
1 feed cutting-box, old.....	Poor.	30 00	8 00
3 corn cutters.....	Good.	1 50	1 50
4 four-tined forks.....	Good.	3 00	2 00
5 three-tined forks.....	Good.	3 75	3 00
2 hand rakes.....	Good.	50	50
2 chains.....	Medium	10 00	5 00
1 carriage whip.....	Good.	2 50	2 50
75 tons cornstalks.....			225 00
1000 bushels corn.....			350 00
200 bushels oats.....			62 00
30 tons hay.....			240 00
500 bushels turnips.....			125 00
Bed and bedding, stove, etc., in teamster's room.....	Good.	30 00	28 00
1 double carriage harness.....	Medium	65 00	30 00
1 double carriage harness.....	Poor.	55 00	10 00
1 double team harness.....	Medium	45 00	20 00
1 single harness.....	Poor.	25 00	6 00
8 halters.....	Medium	12 00	3 00
12 grain bags.....	Poor.	6 00	2 00
Pails, comb, brushes, brooms, sponges, shovels, scoops, measures, stable blankets, carriage covers, etc., etc.....			22 00
		<b>\$3,584 75</b>	<b>\$5,466 50</b>
<b>III. GARDEN TOOLS, SEEDS, ETC.</b>			
5 spades.....	Good.	\$6 25	\$6 25
2 long shovels.....	Good.	2 50	2 50
2 short shovels.....	Medium	2 50	1 75
2 five-tined steel forks.....	Good.	3 50	3 00
4 steel rakes.....	Medium	3 20	2 75
4 draw hoes.....	Good.	2 60	2 60
4 dutch hoes.....	Good.	3 00	2 00
1 pair edging shears.....	Good.	5 00	4 50
2 garden trowels.....	Medium	1 40	75
1 garden syringe.....	Good.	4 00	3 00
1 large garden reel and line.....	Medium	2 05	1 30
1 grass edging knife with wheel.....	Medium	5 00	2 00
1 cast-iron garden roller.....	Good.	22 00	22 00
6 garden rakes.....	Good.	4 50	3 50
Minor tools, baskets, etc.....		20 00	10 00
Seeds and bulbs, etc.....			15 00
		<b>\$87 50</b>	<b>\$82 90</b>
<b>IV. FEMALE DEPARTMENT—CENTER BUILDING.</b>			
<i>Medical Office.</i>			
60 yds. Brussels carpet, oil cloth, etc.....	Medium	\$130 00	\$60 00
1 high black walnut desk, with drawers.....	Good.	18 00	15 00
2 black walnut office tables, with drawers.....	Good.	80 00	70 00
3 " " book-cases, with glass doors.....	Good.	105 00	105 00
2 " " book-racks.....	Good.	6 00	5 00
4 office chairs, leather seats.....	Medium	28 00	20 00
1 office chair, cane seat.....	Poor.	3 50	40
1 complete set meteorological instruments.....	Good.	32 55	32 55
1 letter copying press, with stand, etc.....	Medium	6 50	4 50
48 paper file-boxes.....	Good.	24 00	24 00

ARTICLES.	Quality.	Cost.	Present Value.
<b>FEMALE DEPARTMENT—Medical Office—Continued.</b>			
6 inkstands and 6 quarts ink.....	Good.	\$10 00	\$10 00
2 leather mail pouches, postage stamp box, rulers, paper weights, waste basket, etc.....	Good.	18 50	15 00
Postage stamps.....	Good.	6 30	6 30
1 postoffice scales.....	Good.	2 50	2 50
Letter-files, clips, etc.....	Good.	5 00	5 00
Stationery, (stock on hand, new).....	Good.	37 50	37 50
Writing lamp and fixtures.....	Good.	24 00	24 00
		<b>\$537 35</b>	<b>\$296 75</b>
<b>Medical Library.</b>			
24 vols. Abstract of the Medical Sciences.....	Good.	\$60 00	\$60 00
5 " Peninsular Journal of Medicine.....	Good.	Donated.	12 50
29 " Am. Journal of the Medical Sciences.....	Good.	Don. in p't.	65 25
24 " Am. Journal of Insanity, (20 vols. donated).....	Good.	20 00	96 00
4 " Medical News and Library.....	Good.	Donated.	10 00
6 " Dublin Medical Journal.....	Good.	33 00	33 00
6 " Edinburgh Medical Journal.....	Good.	33 00	33 00
2 " Journal of Nervous Diseases.....	Good.	10 00	10 00
7 " British Medical Journal.....	Good.	40 25	40 25
8 " American Medical Times.....	Good.	Donated.	24 00
3 " Detroit Review of Medicine.....	Good.	9 00	9 00
7 " Publications Surgeon General's Office.....	Good.	Donated.	50 00
6 " Reports Institutions for the Insane.....	Good.	Donated.	18 00
10 " Transactions of Medical Societies.....	Good.	Donated.	6 00
6 " Miscellaneous Medical Works.....	Good.	Donated.	9 00
3 " Miscellaneous Medical Works.....	Good.	7 25	7 25
		<b>\$203 50</b>	<b>\$483 25</b>
<b>Library.</b>			
62 yds. Brussels carpet.....	Good.	\$98 33	\$98 33
8 " Came matting.....	Good.	5 20	5 20
5 chairs.....	Good.	11 00	11 00
3 ash tables, (1 center 2 side do.).....	Good.	15 00	15 00
6 gas globes.....	Good.	6 00	6 00
6 vols. Scientific Publications.....	Good.	Donated.	16 50
155 vols. United States Government Publications.....	Good.	Donated.	155 00
147 " Michigan State Publications.....	Good.	Donated.	147 00
34 " Miscellaneous Public Documents.....	Good.	Donated.	34 00
1143 " Miscellaneous Works in Asylum Library, (about one-half donated).....	Medium	392 50	439 39
		<b>\$528 03</b>	<b>\$927 42</b>
<b>Medical Superintendent's Office.</b>			
40 yds. carpeting and oil cloth.....	Good.	\$56 00	\$56 00
1 black walnut office desk.....	Good.	75 00	75 00
5 " upholstered chairs.....	Medium	25 00	12 50
1 " hair-cloth settee.....	Good.	25 00	20 00
1 " " ".....	Poor.	18 00	7 50
1 rocker.....	Good.	2 25	2 25
1 center table.....	Medium	8 00	6 00
1 side table.....	Good.	3 50	3 50
3 gas globes.....	Good.	1 50	1 50
1 mirror.....	Good.	90 00	90 00
		<b>\$304 25</b>	<b>\$274 25</b>



ARTICLES.	Quality.	Cost.	Present Value.
<i>Trustees' Room.</i>			
40 yds. Brussels carpet and rug.....	Medium	\$85 00	\$42 00
1 black walnut leather covered center table.....	Good.	18 00	18 00
2 black walnut upholstered settees.....	Good.	52 00	50 00
6 black walnut upholstered arm chairs.....	Good.	36 00	30 00
1 black walnut frame mirror.....	Good.	62 00	62 00
3 portraits, in oil (1 by Stanley, 2 by Kimball).....	Good.	Donated.	300 00
4 gas globes.....	Good.	2 00	2 00
1 stove, pipe, zinc, spittoon, etc.....	Poor.	20 75	10 75
		<b>\$275 75</b>	<b>\$514 75</b>
<i>Waiting Room and Hall.</i>			
44 yds. cane matting.....	Good.	\$28 60	\$28 60
17 " " ".....	Medium	11 05	5 50
24 " " ".....	Poor.	15 60	5 20
2 four seat upholstered settees.....	Good.	64 00	60 00
2 iron frame settees.....	Good.	9 00	9 00
1 black walnut center table.....	Medium	8 00	6 00
1 large wardrobe.....	Good.	32 00	32 00
2 arm office chairs.....	Good.	2 00	2 00
3 wood seat chairs.....	Good.	1 50	1 50
1 hall clock.....	Medium	Donated.	12 00
1 barometer.....	Good.	Donated.	20 00
2 stands and medicine case.....	Good.	5 00	5 00
1 lock letter-box.....	Good.	1 50	1 50
1 window brush.....	Good.	1 50	1 50
2 spittoons.....	Good.	1 00	1 00
Stair carpet and rods.....	Good.	15 00	15 00
1 step ladder.....	Good.	6 50	6 00
		<b>\$201 65</b>	<b>\$211 80</b>
<i>General Dining Room.</i>			
50 yds. carpet.....	Medium	\$57 50	\$40 00
1 oil cloth.....	Good.	8 00	8 00
1 crumb cloth.....	Poor.	5 00	2 00
1 stove, zinc, pipe, etc.....	Good.	28 00	28 00
1 oak extension table.....	Good.	22 00	22 00
1 oak side-board.....	Good.	30 00	30 00
10 cane seat chairs.....	Good.	27 50	27 50
2 side tables and spreads.....	Medium	3 25	2 50
1 wood-box and towel-rack.....	Good.	2 00	2 00
5 linen table cloths.....	Medium	12 00	9 00
18 " " napkins.....	Good.	5 40	5 00
1 castor and bottles.....	Medium	5 50	3 00
1 metal tea pot and coffee pot.....	Good.	5 00	5 00
1 bell, 2 dish-pans, 4 trays, mats, etc.....	Medium	6 75	4 50
2 brooms, pails, dust brushes, etc.....	Good.	1 75	1 75
17 hard rubber-handle knives.....	Good.	6 40	6 40
6 white handle tea knives.....	Medium	3 00	2 00
2 hard rubber-handle carvers and forks.....	Good.	5 00	5 00
12 plated table forks.....	Medium	13 50	9 00
13 " tablespoons.....	Medium	14 65	10 50
19 " teaspoons.....	Medium	21 75	15 00
1 set china table ware, complete.....	Good.	32 00	32 00
1 set stone ware.....	Medium	12 00	8 00
9 goblets, and 10 tumblers.....	Good.	3 00	3 00
3 glass gas globes.....	Good.	1 50	1 50
10 cupboard spreads, towels, etc.....	Good.	2 00	2 00
		<b>\$334 45</b>	<b>\$284 60</b>

ARTICLES.	Quality.	Cost.	Present Value.
<b>FEMALE DEPARTMENT.—Continued.</b>			
<i>Steward's Office.</i>			
1 black walnut counter.....	Good.	\$34 50	\$30 00
1 high office desk.....	Good.	30 00	30 00
1 cabinet for books.....	Good.	20 00	20 00
3 side tables.....	Good.	10 00	8 00
2 stands.....	Good.	4 00	4 00
1 set book shelves.....	Good.	2 00	2 00
1 stove, zinc, and pipe.....	Medium	25 00	20 00
1 small office desk.....	Good.	26 00	23 00
1 mirror, towels, etc.....	Good.	3 50	3 50
1 stool and 2 chairs.....	Good.	9 00	8 00
3 inkstands and desk furniture.....	Medium	4 50	3 00
1 lantern and sundries.....	Good.	2 50	2 50
		<b>\$171 00</b>	<b>\$154 00</b>
<i>Matron's Room.</i>			
30 yards carpet.....	Poor.	\$34 50	\$6 00
1 green rep lounge.....	Good.	18 00	16 00
2 black walnut tables with leaves.....	Good.	9 00	8 00
1 black walnut stand.....	Medium	2 50	2 00
1 desk.....	Medium	4 50	3 00
2 bureaus.....	Good.	16 00	14 00
2 cane-seated chairs.....	Good.	4 00	3 50
4 " ".....	Poor.	7 00	3 00
2 " " rockers.....	Good.	6 50	6 50
2 flag-seated chairs.....	Poor.	3 00	1 00
1 table spread.....	Good.	1 50	1 50
2 " spreads.....	Poor.	2 50	1 75
2 large clothes chests.....	Good.	7 00	7 00
1 7-foot step ladder.....	Good.	3 75	3 75
1 mirror, 2 pairs shears, and baskets.....	Good.	4 00	3 50
1 clock.....	Medium	6 00	4 00
1 Grover & Baker cabinet sewing machine.....	Good.	Donated.	100 00
Brooms, dust brushes, dust pan, etc.....	Medium	2 00	1 50
		<b>\$131 75</b>	<b>\$186 00</b>
<i>Medical Superintendent's, Guests', and Domestics' Rooms, Second Floor.</i>			
53 yards tapestry carpeting.....	Medium	\$68 90	\$40 00
60 " three-ply carpet.....	Poor.	103 50	17 00
33 " ".....	Good.	52 80	50 00
80 " ingrain ".....	Poor.	99 68	15 00
88 " ".....	Medium	101 60	60 00
63 " cotton floor cloth.....	Poor.	31 50	10 00
1 hearth rug and oil cloth.....	Medium	7 75	5 00
2 black walnut bed-room sets.....	Good.	123 25	110 00
1 ash bed-room set complete.....	Good.	125 00	125 00
2 black walnut Asylum center tables.....	Good.	16 50	16 00
1 ash Asylum center table.....	Good.	8 50	8 50
1 mahogany marble top center table (small).....	Good.	8 00	8 00
1 " center table.....	Good.	12 00	10 00
1 " marble top center table.....	Good.	26 00	26 00
1 black walnut side table with pine top.....	Good.	3 50	3 50
1 cherry side table.....	Good.	6 25	5 00
1 black walnut writing table.....	Good.	7 00	7 00
1 mahogany extension table and box.....	Good.	35 00	30 00
1 " side-board.....	Good.	22 00	18 00

ARTICLES	Quality.	Cost.	Present Value.
FEMALE DEPARTMENT— <i>Medical Suppl's, etc.—Continued.</i>			
1 gas dish-warmer and cover.....	Good.	\$32 00	\$32 00
1 black walnut lead-lined sink.....	Medium	15 00	10 00
1 " " secretary.....	Medium	15 00	10 00
1 " " book rack.....	Good.	2 00	2 00
1 " " book case.....	Good.	35 00	35 00
1 " " hat-rack.....	Medium	10 00	6 00
1 small black walnut book-stand.....	Medium	1 13	75
3 cherry square stands.....	Poor.	3 50	1 00
1 wash stand (stained).....	Good.	1 75	1 75
3 black walnut Asylum stands.....	Good.	5 25	5 25
2 " " square ".....	Good.	3 50	3 50
1 three-leg black walnut stand.....	Good.	3 50	3 50
1 mahogany marble top stand.....	Good.	6 75	6 75
1 " " commode.....	Good.	7 50	7 50
1 " " wash-stand.....	Good.	12 00	12 00
1 black walnut cottage bedstead.....	Medium	8 00	6 00
1 mahogany bedstead.....	Good.	18 50	18 00
1 black walnut wardrobe.....	Good.	18 00	18 00
1 oak wardrobe.....	Good.	18 00	18 00
1 mahogany wardrobe.....	Good.	40 00	40 00
1 butternut safe.....	Good.	4 00	4 00
1 " " Asylum bureau.....	Good.	8 00	8 00
1 black walnut " ".....	Good.	8 00	8 00
1 " " dressing bureau.....	Good.	12 00	12 00
1 mahogany bureau and glass.....	Good.	28 00	28 00
1 what-not.....	Medium	7 00	6 00
1 bronze mantel clock.....	Good.	8 00	7 00
1 plaster wall bracket.....	Good.	1 00	1 00
2 Asylum looking-glasses.....	Good.	1 20	1 20
1 wall mirror.....	Medium	5 00	3 50
1 mirror and slab.....	Good.	75 00	72 00
1 black walnut hair-cloth sofa.....	Medium	20 00	15 00
1 hair-cloth lounge.....	Good.	20 00	18 00
1 mahogany hair-cloth sofa.....	Good.	24 00	24 00
1 " " ".....	Medium	24 00	18 00
2 carpet ottomans.....	Good.	3 50	3 50
2 black walnut cane-seat rockers.....	Poor.	5 75	1 00
1 oak cane-seat tea chair.....	Good.	3 25	3 25
2 " " rockers.....	Medium	10 50	7 50
1 mahogany arm-chair.....	Medium	25 00	15 00
2 wooden and 1 flag-seat chair.....	Medium	4 20	2 00
6 black walnut cane-seat chairs.....	Medium	13 00	8 00
16 black walnut cane-seat chairs.....	Good.	40 50	28 00
3 mahogany cane-seat chairs.....	Good.	9 75	8 00
1 " " hair-cloth arm-chair.....	Medium	25 00	15 00
7 " " " chairs.....	Medium	63 00	50 00
24 gas globes.....	Good.	12 70	12 70
3 glass inkstands.....	Good.	75	75
2 red table covers.....	Good.	2 50	2 50
1 red worsted table spread.....	Good.	1 00	1 00
1 wood stove, wood box, zinc, pipe, rug, and oil-cloth.....	Medium	31 25	20 00
1 stove, zinc, and oil-cloth.....	Medium	18 00	8 50
1 wood stove, zinc, box, oil and crumb cloths.....	Medium	32 25	18 00
1 bed-rug, oil-cloth, and towel rack.....	Poor.	5 50	3 00
1 black walnut towel rack.....	Good.	1 00	1 00
1 toilet set and tin slop-pail.....	Medium	4 75	3 00
1 " " " " slop-jar.....	Medium	4 50	2 00
2 toilet sets.....	Good.	5 00	5 00

ARTICLES.	Quality.	Cost.	Present Value.
<i>FEMALE DEPARTMENT—Medical Supp's, etc.—Continued.</i>			
1 double spring mattress.....	Good.	\$12 50	\$12 50.
2 " woven wire mattresses.....	Good.	26 00	26 00.
1 " hair mattress.....	Medium	20 00	15 00
4 double hair mattresses.....	Good.	79 00	79 00.
1 " cotton mattress.....	Medium	14 00	10 00.
1 double straw sack.....	Good.	1 75	1 75
2 hair pillows.....	Good.	4 00	4 00
2 " " and 1 bolster.....	Good.	6 00	6 00
4 " and 4 feather pillows.....	Good.	16 00	16 00
4 pillows,—hair and feather.....	Good.	8 00	8 00
<i>Bedding.</i>			
7 comfortables.....	Good.	12 25	12 25
9 linen and 12 cotton sheets.....	Good.	16 80	16 80
24 pillow and 2 bolster cases.....	Good.	10 40	10 40
14 blankets.....	Good.	28 50	25 00
3 blankets.....	Poor.	6 90	2 00
9 counterpanes.....	Good.	12 60	10 00
3 dozen towels.....	Good.	7 92	7 00
<i>Table Furniture and Miscellaneous.</i>			
9 table cloths.....	Good.	18 00	15 00.
3 doz. table napkins.....	Medium	5 40	4 00
1 set white table china.....	Good.	30 00	30 00
1 set tinned wire stands.....	Good.	75	75
2 carvers and forks.....	Medium	3 60	2 00.
24 dinner and tea knives.....	Medium	8 00	6 00
18 plated table forks.....	Medium	8 00	6 00
16 plated tablespoons.....	Medium	7 68	6 00.
24 plated teaspoons.....	Medium	4 80	3 00
4 tea trays.....	Good.	7 00	6 00
1 celery glass, and 3 glass preserve dishes.....	Good.	3 90	3 90.
12 tumblers and 18 goblets.....	Medium	5 70	4 25
8 custard cups, and 6 stone china plates.....	Good.	2 32	2 32
1 tin safe, 1 steel, 1 bell, 2 glass spoon-holders, 1 coffee urn, 1 plated soup ladle, and 2 ice picks.....		7 25	5 00
1 set ivory napkin rings.....	Good.	3 00	3 00
2 dish-pans, 1 wooden tub, 3 match safes, 1 pair shears, 1 ash pail, 1 tin pail, 1 paper pail, 1 tin basin, 1 carpet sweeper, 1 feather duster, 2 brooms, 2 dust pans, 2 scrub brushes, and 2 mops.....		13 80	10 00
		\$1,095 78	\$1,631 32
<i>Officers' Rooms—Third Floor.</i>			
65 yards carpet.....	Good.	\$81 25	\$70 00
60 " ".....	Medium	75 00	50 00
65 " ".....	Poor.	81 25	16 25
1 black walnut bedstead.....	Good.	25 00	25 00
1 " " marble top center table.....	Good.	18 00	15 00
4 " " tables and 2 spreads.....	Good.	15 00	13 00
3 " " small tables.....	Good.	9 00	9 00
2 " " marble top bureaus and glasses.....	Good.	34 00	30 00
2 " " bureaus.....	Good.	24 00	20 00
2 " " marble top washstands.....	Medium	26 00	20 00
1 " " washstand.....	Medium	7 00	4 50
4 " " wardrobes.....	Good.	40 00	40 00
2 mirrors.....	Good.	8 25	6 50.

ARTICLES.	Quality.	Cost.	Present Value.
<b>FEMALE DEPARTMENT—Officers' Rooms, etc.—Continued.</b>			
1 hair covered settee.....	Medium	\$15 00	\$10 00
1 " " arm chair.....	Medium	10 00	7 50
2 " " chairs.....	Medium	12 00	9 00
1 " " rocker.....	Poor.	8 00	4 00
1 " " lounge.....	Good.	16 00	16 00
2 cane seat rockers.....	Medium	6 00	4 00
6 " " chairs.....	Medium	12 00	9 00
10 " " ".....	Poor.	22 50	10 00
1 black walnut book case.....	Good.	12 00	10 00
1 " " book case and table.....	Good.	18 00	16 00
2 towel racks.....	Medium	2 50	1 50
3 stoves, pipe, zinc, etc.....	Medium	64 50	45 00
4 toilet sets.....	Medium	20 40	15 00
2 woven wire mattresses.....	Good.	23 00	23 00
2 hair mattresses, double.....	Good.	48 00	40 00
2 " " ".....	Poor.	48 00	30 00
5 hair pillows.....	Medium	12 00	8 00
4 feather pillows.....	Good.	12 00	12 00
3 double straw bed ticks.....	Good.	7 50	7 00
12 blankets.....	Good.	30 00	30 00
10 ".....	Medium	25 00	16 00
29 double sheets.....	Good.	38 25	38 25
18 pillow cases.....	Good.	5 40	5 40
8 counterpanes.....	Good.	20 00	18 00
30 toilet towels.....	Good.	10 50	10 50
Bureau spreads, match safes, etc.....	Good.	2 50	2 50
		<b>\$966 30</b>	<b>\$741 90</b>
<b>Employés' Rooms.</b>			
16 yards carpet.....	Poor.	\$19 20	\$6 00
3 cottage bedsteads.....	Poor.	24 00	12 00
3 ash bedsteads.....	Good.	24 00	24 00
4 black walnut bureaus.....	Medium	32 00	24 00
2 ash bureaus.....	Good.	14 00	14 00
2 wardrobes.....	Good.	20 00	20 00
4 mirrors.....	Good.	5 00	5 00
4 stands.....	Medium	6 00	4 00
1 cane seat rocker.....	Poor.	3 60	1 00
2 cane seat chairs.....	Poor.	4 50	2 25
9 flag seat chairs.....	Poor.	10 75	5 50
12 wood seat chairs.....	Medium	11 00	8 00
4 wood seat arm chairs.....	Good.	8 00	8 00
4 window curtains.....	Medium	4 00	3 00
6 hair mattresses, double.....	Medium	140 00	100 00
8 hair pillows.....	Medium	24 00	18 00
2 feather pillows.....	Medium	5 00	4 00
7 straw bed ticks, double.....	Good.	19 25	14 00
24 sheets.....	Medium	24 00	16 00
12 blankets.....	Good.	24 00	20 00
4 comfortables.....	Good.	10 00	10 00
7 counterpanes.....	Good.	8 75	8 75
20 pillow cases.....	Good.	5 00	5 00
25 toilet towels.....	Good.	5 00	5 00
1 stove, pipe, zinc, etc.....	Poor.	20 00	8 00
4 wash bowls and pitchers.....	Good.	4 00	4 00
Soap slabs, spittoons, mugs, etc.....	Good.	3 00	3 00
Brooms, dust brushes, pails, mops, etc.....	Good.	3 00	3 00
		<b>\$480 45</b>	<b>\$355 50</b>

ARTICLES.	Quality.	Cost.	Present Value.
<b>FEMALE DEPARTMENT—Hall—Third Floor.</b>			
72 chairs.....	Good.	\$66 00	\$66 00
		<b>\$6,196 26</b>	<b>\$6,127 54</b>
<b>V. DISPENSARY—FEMALE DEPARTMENT.</b>			
Counter and fixtures.....	Good.	\$491 50	\$491 50
Furniture.....	Good.	57 28	53 46
Balances, weights, etc.....	Good.	81 00	81 00
Surgical and dental instruments.....	Good.	58 42	54 17
Dispensary ware.....	Good.	153 81	169 31
Medicine cups, trays, etc.....	Good.	53 00	53 00
Solid and fluid extracts.....	Good.	193 95	193 95
Tinctures.....	Good.	28 13	28 13
Miscellaneous drugs.....	Good.		490 45
			<b>\$1,623 97</b>
<b>VI. CHAPEL.</b>			
200 yards 3-ply carpet.....	Good.	Ladies' fair	\$200 00
18 yards tapestry Brussels carpet.....	Good.	Donated.	16 00
1 black walnut desk and platform.....	Good.	Donated.	50 00
1 marble top table.....	Good.	Donated.	15 00
1 black walnut antique carved chair.....	Good.	Donated.	20 00
8 " " upholstered chairs.....	Good.	Donated.	48 00
1 Mason and Hamlin organ.....	Good.	Ladies' fair	525 00
1 music stool.....	Good.	Donated.	5 00
1 plated ice pitcher and tray.....	Good.	Donated.	18 00
4 sunlight gas burners.....	Good.	Donated.	90 00
4 porcelain globes.....	Good.	Donated.	4 00
2 radiators, gilt.....	Good.	Donated.	200 00
1 pulpit Bible.....	Good.	Donated.	8 00
20 reversible seats (8 each).....	Good.	\$160 00	160 00
80 green rep cushions.....	Good.	Donated.	60 00
60 hymn and tune books.....	Medium	Donated.	9 00
30 Bibles, 8vo.....	Good.	Donated.	6 00
1 rep upholstered sofa.....	Good.	Donated.	30 00
4 wood arm chairs.....	Good.	4 00	4 00
32 bent wood chairs.....	Good.	29 35	29 35
		<b>\$193 35</b>	<b>\$1,497 35</b>
<b>VII. KITCHEN, BAKERY, AND LAUNDRY, FEMALE DEPARTMENT.</b>			
<i>Employés' Rooms.</i>			
18 yards carpet.....	Medium	\$20 70	\$10 00
4 " oil-cloth.....	Poor.	3 20	1 50
4 ash bedsteads.....	Good.	54 00	50 00
5 Asylum bedsteads.....	Good.	30 00	30 00
9 cottage ".....	Medium	45 00	30 00
4 Asylum wardrobes.....	Good.	40 00	40 00
11 " bureaus.....	Good.	88 00	77 00
1 washstand.....	Good.	3 00	3 00
1 stove, pipe, zinc, etc.....	Medium	20 00	12 00
15 mirrors.....	Good.	19 75	19 75
1 saloon table.....	Medium	4 50	3 00
13 stands.....	Medium	26 00	19 50
2 hair-seat chairs.....	Poor.	6 50	2 00
1 cane rocking chair.....	Medium	3 50	2 50
1 wood do. do.....	Good.	1 50	1 50

ARTICLES.	Quality.	Cost.	Present Value.
VII. KITCHEN OF FEMALE DEPARTMENT— <i>Continued.</i>			
8 wood-bottom office chairs.....	Medium	\$8 00	\$6 00
4 cane and flag-seat ".....	Poor.	5 00	2 50
20 wood-bottom chairs.....	Good.	10 00	10 00
1 table with leaves.....	Poor.	4 00	50
14 Holland window curtains.....	Medium	14 00	10 50
10 tumblers.....	Good.	1 00	1 00
8 water pitchers.....	Good.	4 80	4 80
13 toilet basins and pitchers.....	Good.	13 00	13 00
Chambers, soap slabs, spittoons.....	Good.	12 00	12 00
12 hair mattresses (double).....	Medium	288 00	200 00
6 " " (single).....	Medium	90 00	65 00
18 " pillows.....	Medium	45 00	30 00
13 feather ".....	Medium	52 00	26 00
12 straw bed sacks (double).....	Medium	30 00	20 00
6 " " (single).....	Medium	10 50	7 50
41 sheets (double).....	Good.	41 00	41 00
24 " (single).....	Good.	14 40	14 40
25 woolen blankets.....	Medium	50 00	35 00
9 comfortables (single).....	Good.	18 00	18 00
22 " (double).....	Medium	55 00	40 00
17 counterpanes.....	Good.	21 25	21 25
75 pillow cases.....	Good.	18 75	16 00
50 bureau and stand spreads.....	Medium	5 00	3 75
1 table spread.....	Medium	1 25	1 00
46 toilet towels.....	Good.	11 50	10 00
8 roller ".....	Poor.	3 40	1 70
18 bathing ".....	Good.	2 50	2 50
3 slop-pails.....	Good.	3 75	3 75
4 brooms, 3 dust pans, scrub brushes.....	Good.	2 50	2 50
3 dust brushes, match safe.....	Good.	4 50	4 50
1 long-handled broom.....	Good.	1 00	1 00
16 calico curtains.....	Good.	3 00	3 00
		<b>\$1,209 75</b>	<b>\$927 90</b>
<i>Küchen Apparatus and Utensils.</i>			
2 clocks.....	Good.	\$11 00	\$10 00
14 tables and stands.....	Medium	48 00	36 00
2 lead-lined sinks.....	Good.	10 00	10 00
2 wooden cupboards.....	Good.	12 00	10 00
36 wooden chairs.....	Medium	18 00	12 00
6 " ".....	Good.	3 00	3 00
3 framed mottoes.....	Good.	Donated.	9 00
1 milk safe.....	Good.	6 00	6 00
1 bread safe.....	Good.	20 00	15 00
1 refrigerator.....	Good.	75 00	75 00
3 step ladders.....	Medium	6 00	4 00
3 towel racks.....	Medium	3 00	2 00
10 table cloths.....	Medium	15 00	11 25
21 cupboard spreads.....	Medium	4 20	2 60
21 roller towels.....	Medium	9 50	7 00
1 cheese safe.....	Medium	3 00	2 00
26 towels,—dining room and other.....	Good.	3 65	3 50
1 No. 5 double oven range (bought in 1868).....	Medium	1,000 00	500 00
1 family range (bought in 1868).....	Poor.	135 00	40 00
1 set range irons and scuttles.....	Good.	5 00	5 00
1 hotel meat broiler.....	Medium	50 00	30 00
1 60-gallon meat boiler.....	Good.	212 00	200 00
5 25-gallon steamers.....	Medium	250 00	187 50

ARTICLES.	Quality.	Cost.	Present Value.
<b>KITCHEN OF FEMALE DEPARTMENT—<i>Kitchen Apparatus and Utensils—Continued.</i></b>			
1 provision car.....	Good.	\$100 00	\$75 00
1 " ".....	Poor.	80 00	5 00
2 enamelled kettles.....	Good.	3 00	3 00
2 " ".....	Poor.	2 50	1 25
10 baking irons.....	Good.	1 00	1 00
1 30 gal. coffee boiler and stand.....	Good.	146 50	125 00
6 copper sauce pans, 1 stock kettle, 1 boiler, omelet pan, lot skimmers (31 lbs.).....	Medium	60 80	40 00
1 coffee roaster.....	Good.	47 00	40 00
15 iron meat pans.....	Medium	37 50	26 00
2 " spiders.....	Good.	1 75	1 75
4 " pots and sauce pans.....	Medium	4 00	3 00
1 porcelain-lined spider.....	Good.	1 00	1 00
1 butter tryer.....	Good.	1 00	1 00
1 set iron spoons.....	Good.	1 20	1 20
1 " counter scales.....	Medium	7 00	4 50
1 " platform ".....	Medium	20 00	15 00
1 large coffee mill.....	Good.	21 00	21 00
1 ice cream freezer.....	Good.	8 25	8 25
1 " ".....	Medium	4 00	2 75
1 apple parer.....	Medium	1 50	1 00
1 marble slab.....	Good.	3 00	3 00
3 bread trays.....	Good.	3 75	3 75
1 geared meat chopper.....	Good.	15 00	13 00
1 sycamore meat block.....	Good.	4 00	3 50
1 cleaver, 3 knives, 1 saw and steel.....	Poor.	7 00	3 50
1 large meat pan.....	Poor.	2 00	1 00
1 pair ice tongs and hatchet.....	Good.	1 85	1 85
1 iron mortar and pestle.....	Poor.	1 25	70
5 cake tins.....	Good.	1 00	1 00
1 tin egg boiler.....	Medium	2 00	1 25
1 " spice box.....	Medium	70	55
5 candle-sticks.....	Medium	1 00	75
2 tin colanders.....	Medium	1 50	1 00
1 set tin measures.....	Good.	90	90
2 tin tea kettles.....	Medium	2 50	1 75
8 " sauce pans.....	Medium	5 00	3 75
2 " pails.....	Medium	2 00	1 50
5 " dippers.....	Good.	1 00	1 00
8 " dust pans.....	Poor.	2 00	1 00
1 set tin funnels.....	Good.	75	75
3 tin strainers.....	Good.	1 50	1 50
30 " square bakers.....	Good.	10 50	9 00
6 12-quart tin milk pans.....	Good.	6 00	6 00
2 12-quart " " ".....	Poor.	2 00	1 00
8 10-quart " " ".....	Good.	7 20	7 00
6 6-quart " " ".....	Good.	4 20	4 20
2 6-quart " " ".....	Poor.	1 40	70
30 3-quart tin basins.....	Good.	6 00	6 00
28 toast basins.....	Good.	1 80	1 80
24 large hot-water tins.....	Medium	48 00	36 00
27 one-gallon tea-pots.....	Medium	48 50	30 00
10 1-gallon coffee-pots.....	Medium	15 00	10 00
16 3-gallon tin soup pails.....	Good.	28 00	28 00
30 small tin tea pots.....	Medium	33 75	24 00
5 tin flour dredgers.....	Medium	1 00	75
3 " water cans.....	Medium	1 50	1 00
2 " sieves.....	Good.	1 25	1 25



## REPORT OF THE BOARD OF TRUSTEES

ARTICLES.	Quality.	Cost.	Present Value.
<b>KITCHEN OF FEMALE DEPARTMENT—<i>Kitchen Apparatus and Utensils—Continued.</i></b>			
26 round meat tins.....	Good.	\$9 75	\$9 00
8 " " ".....	Poor.	3 00	1 50
4 " " " (small).....	Poor.	80	40
35 quart milk and soup tins.....	Medium	14 00	10 50
25 2-qt. " " " ".....	Medium	7 50	5 00
1 set tin skimmers.....	Medium	3 25	2 25
3 tin sugar scoops.....	Medium	2 25	1 50
22 square covered tins (deep).....	Medium	7 70	5 75
6 large tin steamers.....	Good.	34 50	34 50
5 small " ".....	Medium	17 50	13 00
2 large " milk pails.....	Medium	4 00	3 00
1 tin milk strainer.....	Good.	60	60
16 large earthen bowls.....	Good.	6 40	6 40
70 earthen pie dishes.....	Medium	14 00	10 50
100 tin pie plates.....	Good.	8 00	8 00
8 white earthen bakers.....	Good.	28 00	28 00
Vegetable knives, forks, toasters, etc.....	Medium	2 50	1 75
2 lanterns.....	Poor.	2 00	1 00
1 bushel basket.....	Medium	60	40
1 small ".....	Medium	40	30
2 large wooden bowls.....	Poor.	1 40	70
1 pastry board and 2 sieves.....	Good.	2 00	2 00
1 lot small wooden utensils.....	Good.	1 50	1 50
15 wooden pails.....	Good.	3 75	3 75
1 paper pail.....	Good.	1 35	1 35
25 pork barrels.....	Good.	25 00	25 00
3 wash basins, 8 brooms, dust pans, etc.....	Poor.	4 00	2 00
2 wash boards, 8 scrub brushes.....	Good.	2 75	2 75
250 gallons stone ware in crocks.....	Good.	31 25	31 25
18 tin sugar cups.....	Poor.	2 70	1 00
42 plated tablespoons.....	Medium	21 88	14 25
44 " teaspoons.....	Medium	15 00	10 00
44 hard rubber-handle knives.....	Medium	17 50	11 80
45 " " forks.....	Medium	20 88	13 92
2 carving knives and forks.....	Medium	2 00	2 00
2 bread knives.....	Medium	1 60	1 60
15 breakfast plates.....	Good.	1 50	1 50
22 butter plates.....	Good.	1 76	1 76
6 bread plates.....	Good.	3 60	3 60
56 saucers.....	Poor.	3 36	1 50
48 cups.....	Medium	2 88	1 90
43 bowls.....	Good.	7 31	7 31
21 oval dishes.....	Good.	6 30	6 30
2 round vegetable dishes.....	Good.	80	80
11 platters.....	Good.	9 50	9 50
6 water pitchers.....	Good.	3 60	3 60
4 Britannia casters.....	Medium	7 60	5 00
16 bottles.....	Medium	2 25	1 50
5 table salts.....	Good.	45	45
34 tumblers.....	Good.	3 00	3 00
1 dinner bell.....	Good.	30	30
9 dish pans.....	Poor.	12 60	6 30
2 stoves, zinc, and pipe.....	Poor.	65 00	30 00
6 cake baking tins.....	Good.	1 50	1 50
4 tin moulds.....	Good.	4 50	4 50
3 earthen moulds.....	Good.	1 80	1 80
6 mop handles.....	Good.	1 25	1 25
2 5-gallon syrup cans.....	Good.	1 50	1 50

ARTICLES.	Quality.	Cost.	Present Value.
<b>KITCHEN OF FEMALE DEPARTMENT—Kitchen Apparatus and Utensils—Continued.</b>			
2 Britannia coffee pots.....	Poor.	\$4 00	\$2 00
1 lot miscellaneous tin ware.....	Medium	4 50	3 00
1 " " wooden ware.....	Medium	3 00	2 00
		<b>\$3,188 82</b>	<b>\$2,141 34</b>
<b>Bakery.</b>			
15 large shallow baking tins.....	Poor.	\$11 25	\$5 60
24 small square " ".....	Good.	7 20	7 20
14 " " " ".....	Poor.	4 20	2 10
18 large deep " ".....	Good.	45 00	43 00
13 " " " ".....	Poor.	32 50	16 25
3 bread troughs.....	Good.	24 00	20 00
2 blankets and bread cloths.....	Poor.	3 00	1 50
2 pie shovels.....	Medium	1 50	1 00
2 sieves.....	Good.	90	90
4 pails.....	Good.	1 00	1 00
1 steamer.....	Good.	3 50	3 50
2 flour scoops.....	Poor.	90	40
1 knife.....	Good.	1 00	1 00
3 yeast tubs.....	Good.	1 50	1 50
2 rolling pins.....	Good.	40	40
1 sugar box.....	Medium	75	50
1 hatchet.....	Good.	85	85
1 broom, dust-pan, dust-brush, mop-handle, etc.....	Medium	1 75	1 00
1 lot sundries.....	Medium	2 25	1 50
		<b>\$143 45</b>	<b>\$109 20</b>
<b>Laundry.</b>			
2,000 feet wire clothes line.....	Medium	\$35 00	\$24 00
3,100 " " " ".....	Good.	23 60	23 60
2 clothes baskets.....	Good.	2 50	2 50
6 " ".....	Medium	7 50	7 50
7 ironing tables.....	Good.	42 00	42 00
1 small ironing table.....	Medium	2 00	1 50
12 skirt boards.....	Good.	4 80	4 80
7 other tables.....	Medium	21 00	14 00
14 sheets for ironing table.....	Good.	8 40	8 40
20 " " shirt boards.....	Medium	2 50	2 00
5 wood-seated chairs.....	Good.	2 50	2 50
1 slate.....	Good.	20	20
1 card rack.....	Good.	75	75
54 flat irons (432 lbs.).....	Medium	32 84	22 50
20 " iron stands.....	Medium	1 20	1 00
1 Mott's patent furnace.....	Medium	42 80	30 00
1 coal scuttle.....	Medium	1 25	1 00
Shovel, poker, and rake.....	Medium	75	50
1 copper dipper.....	Good.	1 00	1 00
1 " starch boiler.....	Good.	1 75	1 75
1 looking glass.....	Medium	1 25	90
3 wash tubs.....	Medium	3 50	2 25
7 wash-boards.....	Good.	1 75	1 75
1 tin pail.....	Good.	1 00	1 00
8 wood pails.....	Good.	2 00	2 00
6 " ".....	Medium	1 50	1 00

ARTICLES.	Quality.	Cost.	Present Value.
<b>KITCHEN OF FEMALE DEPARTMENT — Laundry — Continued.</b>			
1 soft soap vat.....	Good.	\$50 00	\$50 00
4 " " barrels.....	Medium	4 00	3 00
4 sheets for wrappers.....	Medium	3 00	2 00
Wooden clothes box on wheels.....	Poor.	-----	3 00
5 laundry baskets.....	Medium	10 00	7 50
6 wood racks.....	Good.	6 00	6 00
1 hand clothes wringer.....	Medium	7 50	6 00
2 roller towels, wire sieve, etc.....	Good.	2 00	2 00
3 wheel clothes baskets.....	Good.	12 00	12 00
Brooms, mops, scrub brushes, etc., etc.....	Good.	11 00	11 00
		<b>\$350 84</b>	<b>\$302 90</b>
		<b>\$4,892 86</b>	<b>\$3,481 34</b>
<b>VIII. BOILER AND ENGINE ROOM, ETC.</b>			
<i>Female Department.</i>			
1 12-foot step ladder.....	Poor.	\$6 00	\$2 00
4 wood chairs.....	Poor.	2 00	1 00
1 clock.....	Good.	4 50	3 00
1 looking glass.....	Good.	1 25	1 25
6 oil cups.....	Good.	3 00	3 00
12 towels.....	Medium	1 68	1 20
4 lanterns.....	Good.	4 00	4 00
1 slate.....	Good.	25	25
6 coal shovels.....	Good.	5 00	5 00
2 wooden pails.....	Good.	50	50
3 furnace pokers.....	Good.	8 00	8 00
1 geared screw-cutting machine, dies, taps, and plates.....	Medium	150 00	100 00
34 pairs pipe tongs.....	Good.	-----	125 00
1 ratchet drill machine and drills.....	Medium	-----	15 00
12 chisels and 6 wrenches.....	Good.	-----	15 00
2 vises and 3 hammers.....	-----	-----	40 00
1 anvil.....	Good.	-----	0 00
1 portable forge.....	Medium	-----	8 00
1 coal car.....	Poor.	-----	15 00
2 wheelbarrows.....	Medium	-----	5 00
3 thermometers.....	Good.	2 40	2 40
2 wire-flue brushes.....	Medium	10 00	6 00
1 Asylum hand iron.....	Good.	60	60
1 machine for grinding valves.....	Good.	75 00	75 00
1 lot of pipe, ells, tees, etc.....	Good.	201 50	201 50
75 feet 1 inch rubber hose.....	Good.	-----	25 00
			<b>\$668 70</b>
<b>IX. LUMBER, HARDWARE AND TOOLS.</b>			
300 feet pine lumber.....	-----	-----	\$12 00
4000 " assorted pine lumber.....	-----	-----	52 00
500 " walnut lumber.....	Poor.	-----	15 00
200 " inch oak boards.....	-----	-----	3 00
200 " maple plank.....	-----	-----	5 00
700 " scantling.....	-----	-----	9 00
300 " assorted ash lumber.....	-----	-----	7 50
300 fence pickets.....	-----	-----	9 00

ARTICLES.	Quality.	Cost.	Present Value.
<b>LUMBER, HARDWARE AND TOOLS.—Continued.</b>			
Unfinished settees.....			\$10 00
10 noiseless window pulleys.....			2 25
50 feet 1 inch speaking tube.....			63
12 whistle mouth pieces.....			15 00
2 house bells, with springs, etc.....			60
2 patent gong bells.....			4 00
Cranks, angles, pulls, etc.....			2 50
7 porcelain door knobs and fixtures.....			6 40
4 mineral " " " ".....			2 00
18 communicating (two way) locks.....			36 00
86 dead locks, asylum pattern.....			150 50
8 assorted locks.....			20 00
34 brass towel locks.....			26 50
Assortment of locks.....			7 50
1 doz. mortice latches.....			3 50
20 rubber head door stops.....			1 00
32 brass sash and blind catches.....			16 00
6 gross brass screws.....			2 88
5 papers carpet tacks.....			20
37 copper lightning rod strips.....			13 32
1 box looking-glass plates.....			8 00
Miscellaneous hardware.....			17 00
1 turning lathe and chisels.....	Medium		30 00
1 saw frame and 4 saws.....	Good.		50 00
1 jlg saw and frame.....	Poor.		10 00
1 mortising machine.....	Good.		20 00
1 grindstone.....	Good.		6 00
1 set blocks and ropes.....	Medium		15 00
1 cross-cut saw.....	Medium		5 00
8 hand screws.....	Poor.		4 00
1 heavy stove and pipe.....	Poor.	\$30 00	15 00
6 carpenter's benches.....	Good.		21 00
1 moulding machine (1867).....	Good.	270 00	200 00
2 screw clamps.....	Good.		5 00
2 moulding heads and cutters.....	Good.	8 00	7 00
1 sash head cutter.....	Good.	9 00	5 00
Sundry rollers and cutters.....	Medium	14 00	6 00
1 glue pot and brush.....	Poor.	1 50	1 50
1 set bedstead tools.....	Good.		40 00
			<b>\$898 78</b>
<b>X. CENTER BUILDING—MALE DEPARTMENT.</b>			
<i>Halls.</i>			
69 yards hemp matting.....	Medium	\$41 40	\$26 70
2 black walnut upholstered settees.....	Good.	62 00	50 00
2 office chairs.....	Good.	4 00	3 50
2 cane seat chairs.....	Good.	9 00	8 00
1 ash bureau.....	Good.	9 00	9 00
2 ash tables.....	Good.	8 50	7 00
1 clock.....	Good.	4 00	4 00
9 gas globes.....	Good.	6 75	6 75
1 paper spittoon.....	Medium	1 25	1 00
1 rubber door mat.....	Medium	4 00	2 00
4 door mats.....	Medium	2 50	1 00
18 yards rubber hose.....	Good.	27 00	27 00
		<b>\$179 40</b>	<b>\$145 95</b>

## REPORT OF THE BOARD OF TRUSTEES

ARTICLES.	Quality.	Cost.	Present Value.
<b>CENTER BUILDING—MALE DEPARTMENT—Medical Office—Continued.</b>			
1 black walnut wardrobe.....	Good.	\$45 00	\$45 00
1 " " office table with drawers.....	Good.	75 00	60 00
1 " " book case with glass doors.....	Good.	65 00	65 00
6 " " leather library chairs.....	Good.	60 00	60 00
36 square yards ingrain carpet.....	Medium	41 58	35 00
2 ash tables.....	Good.	\$7 50	\$7 50
1 thermometer.....	Good.	50	50
1 Vol. Compiled Laws of Michigan, 1871.....	Good.	Donated.	-----
Paper, envelopes, ink, pencils, pens, erasers, and ink-stands.....	Good.	10 24	10 24
1 whisk broom.....	Medium	25	15
		<b>\$305 07</b>	<b>\$283 39</b>
<b>Reception Rooms.</b>			
36 yards 3-ply carpet.....	Medium	\$57 60	\$50 00
1 rug.....	Medium	1 75	1 00
1 black walnut upholstered green gent's chair.....	Good.	135 00	120 00
1 " " " lady's ".....			
4 " " " " parlor chairs.....			
1 " " " " sofa.....			
1 ash center table.....	Good.	11 00	9 00
4 " bureaus.....	New.	36 00	36 00
1 " table (large).....	New.	4 75	4 75
1 " " (small).....	New.	3 00	3 00
2 black walnut saloon tables.....	New.	9 50	9 50
1 office arm chair.....	New.	2 00	2 00
1 wood-bottomed chair.....	New.	1 00	1 00
3 gas globes.....	Good.	1 50	1 50
		<b>\$293 10</b>	<b>\$237 75</b>
<b>Clerk's Room.</b>			
1 ash cupboard with sink.....	Good.	\$90 00	\$90 00
1 black walnut table.....	Good.	12 00	12 00
1 black walnut desk.....	Medium	10 00	7 00
1 ash saloon table (large).....	Good.	4 75	4 75
1 " table (small).....	Good.	3 75	3 75
2 " bureaus.....	Good.	18 00	18 00
3 office arm chairs.....	Good.	6 00	4 50
21 yards matting.....	Medium	12 60	10 00
1 ash frame mirror.....	Good.	2 75	2 75
		<b>\$159 85</b>	<b>\$152 75</b>
<b>Assistant Medical Superintendent's, Matron's, and Guest Rooms—Second Floor.</b>			
36 yards B. B. tapestry carpet.....	Good.	\$112 80	\$107 80
147 " ingrain carpet.....	Good.	207 04	185 16
4 " venetian ".....	Poor.	1 00	50
1 crumb cloth.....	Good.	8 00	8 00

ARTICLES.	Quality.	Cost.	Present Value.
CENTER BUILDING—MALE DEPARTMENT— <i>Assistant Medical Superintendents, etc.—Continued.</i>			
2 squares oil-cloth .....	Good.	\$3 00	\$3 00
6½ yards " .....	Good.	7 50	6 25
1 brown and red parlor set .....	Good.	165 00	165 00
3 black walnut bed-room sets .....	Good.	287 00	287 00
1 " " center table .....	Good.	7 00	7 00
1 ash center table .....	Good.	11 00	11 00
1 " table .....	Good.	3 75	3 75
1 black walnut table .....	Good.	13 00	13 00
1 marble top table .....	Good.	17 00	17 00
5 ash side tables .....	Good.	20 25	19 50
1 " extension table .....	Good.	32 00	32 00
2 " stands .....	Good.	6 75	6 75
1 ash bedstead .....	Good.	9 00	9 00
1 Asylum wardrobe .....	Good.	15 00	15 00
2 black walnut wardrobe .....	Good.	76 00	76 00
1 butternut safe .....	Good.	7 00	7 00
2 ash bureaus .....	Good.	18 00	18 00
1 large mirror .....	Good.	90 00	90 00
1 ash frame mirror .....	Good.	2 75	2 75
1 corner what-not .....	Good.	6 00	6 00
1 green lounge .....	Good.	19 00	19 00
1 black walnut rocking chair .....	Good.	11 00	11 00
1 " " oval chair .....	Good.	6 50	6 50
14 " " cane-seated chairs .....	Good.	29 00	29 00
8 cane-seat dining chairs .....	Good.	36 00	36 00
2 wood-bottom chairs .....	Good.	2 00	2 00
8 gas globes .....	Good.	5 25	5 25
1 green and black table-cloth .....	Good.	2 25	1 75
3 yards black and white table-cloth .....	Good.	1 65	1 65
2 toilet sets, slop-jar, etc. ....	Good.	13 75	11 75
1 " " and tin slop-jar .....	Medium	5 20	3 00
1 " pitcher, ewer, etc. ....	Good.	1 45	1 45
1 wool mattress .....	Good.	10 00	10 00
3 woven wire mattresses .....	Good.	43 00	43 00
3 double hair " .....	Good.	48 00	48 00
8 feather pillows .....	Good.	20 00	20 00
1 double straw-tick .....	Good.	2 75	2 50
2 hair pillows .....	Good.	4 00	4 00
3 towel racks .....	Good.	5 50	4 50
1 lava spittoon .....	Good.	1 75	1 75
1 clothes hamper .....	Good.	2 50	2 50
1 tin slop-pail, 3 dust pans, 3 dust brushes, 2 scrub brushes, 2 mops, 2 wooden pails, 1 long-handled brush, 1 paper wash-basin, 1 paper pail, 1 step-ladder, 3 brooms. ....	Medium	14 45	9 50
<i>Bedding, etc.</i>			
4 pairs double blankets .....	Good.	\$16 00	\$16 00
4½ pairs single " .....	Good.	15 75	15 75
1 cotton comfortable .....	Good.	2 50	2 50
14 double cotton sheets .....	Good.	14 00	14 00
3 linen sheets .....	Good.	8 25	6 00
4 double unbleached sheets .....	Good.	3 90	3 50

## REPORT OF THE BOARD OF TRUSTEES

ARTICLES.	Quality.	Cost.	Present Value.
<b>CENTER BUILDING—MALE DEPARTMENT—<i>Bedding, etc.—Continued.</i></b>			
4 single unbleached sheets .....	Good.	\$2 80	\$2 50
7 marseilles counterpanes .....	Good.	25 00	25 00
2 dlinity " .....	Good.	2 50	2 25
12 pairs pillow cases .....	Good.	6 00	6 00
2 " unbleached pillow cases .....	Good.	80	60
27 bordered towels, 6 plain, and 15 bathing .....	Good.	16 59	15 00
 <i>Table Furniture, etc.</i>			
4 table-cloths .....	Medium	9 00	6 00
2 colored table spreads .....	Medium	3 50	2 50
24 table napkins .....	Medium	6 00	4 00
23 cupboard covers .....	Good.	2 50	2 00
13 dish towels .....	Medium	1 56	1 00
3 japanned tea-trays .....	Good.	3 25	3 00
6 table mats .....	Medium	2 75	1 50
3 plated table casters .....	Good.	16 00	14 00
1 copper coffee urn .....	Good.	28 00	28 00
1 tea pot .....	Good.	2 00	1 50
2 tinned tea pot stands .....	Good.	60	60
1 set white table China .....	Good.	34 00	30 00
1 celery glass .....	Good.	50	50
43 goblets .....	Good.	10 75	10 00
12 plain tumblers .....	Good.	1 00	1 00
1 call bell and 1 dinner bell .....	Good.	1 50	1 50
1 knife basket and 1 crumb pan and brush .....	Good.	2 30	2 00
18 individual salts .....	Good.	60	60
15 plated dinner knives .....	Medium	10 00	7 50
15 plated tea knives .....	Medium	8 75	6 50
18 plated silver forks .....	Medium	20 25	15 20
18 plated silver tablespoons .....	Medium	20 25	15 20
24 plated teaspoons .....	Medium	13 50	10 00
1 carver, fork, and steel .....	Medium	3 00	2 50
1 bread knife .....	Good.	1 00	1 00
1 Britannia soup ladle .....	Medium	45	30
2 dish pans .....	Medium	2 80	2 00
1 dust brush .....	Medium	75	50
		<b>\$1,508 99</b>	<b>\$1,431 81</b>
 <b>MALE DEPARTMENT—THIRD FLOOR.</b>			
<i>Assistant Physician's Room.</i>			
1 black walnut marble top wash-stand .....	Good.	\$68 00	\$68 00
1 " " bedstead .....			
1 " " marble top bureau .....			
1 " " table .....			
1 " " towel rack .....	Good.	5 00	5 00
1 ash wardrobe .....	Good.	1 50	1 50
1 green rep lounge .....	Good.	32 00	32 00
4 black walnut cane-seat chairs .....	Good.	18 00	18 00
1 toilet set, slop-jar, etc. ....	Good.	11 00	11 00
1 toilet set, slop-jar, etc. ....	Good.	4 75	4 00
36 yards ingrain carpeting .....	Good.	45 00	40 00

ARTICLES.	Quality.	Cost.	Present Value.
<b>MALE DEPARTMENT—THIRD FLOOR—Continued.—Assistant Physician's Room.</b>			
1 square oil-cloth.....	Good.	\$1 50	\$1 50
1 woven wire mattress.....	Good.	14 00	14 00
1 double hair mattress.....	Good.	16 00	16 00
2 feather pillows.....	Good.	5 00	5 00
		<b>\$221 75</b>	<b>\$216 00</b>
<b>Clerk's and Apothecary's Room.</b>			
1 black walnut bureau.....	Good.	\$62 00	\$62 00
1 " " bedstead.....			
1 " " washstand.....			
1 " " towel rack.....			
2 " " leather-covered chairs.....	Good.	1 50	1 50
1 bureau.....	Good.	14 00	14 00
1 Asylum wardrobe.....	Good.	12 00	12 00
1 woven wire mattress.....	Good.	15 00	15 00
1 double hair mattress.....	Good.	14 00	14 00
1 double hair mattress.....	Good.	16 00	16 00
2 hair pillows.....	Good.	16 00	16 00
1 black walnut table.....	Good.	4 50	4 00
1 stand.....	Good.	5 00	5 00
Toilet set, slop-jar, paper pail, etc.....	Good.	2 00	2 00
		6 45	5 50
		<b>\$151 95</b>	<b>\$151 00</b>
<b>Employés' Rooms.</b>			
7 double ash bedsteads.....	Good.	\$63 00	\$56 00
1 Asylum bedstead.....	Good.	6 00	6 00
5 ash bureaus.....	Good.	45 00	45 00
5 " wardrobes.....	Good.	75 00	75 00
11 plain wood-bottom chairs.....	Good.	11 00	11 00
2 office arm chairs.....	Good.	4 00	4 00
4 looking glasses.....	Good.	4 00	4 00
7 double hair mattresses.....	Good.	112 00	112 00
1 single hair mattress.....	Good.	15 00	14 00
7 double bed-ticks.....	Good.	17 50	17 50
1 single bed-tick.....	Good.	1 75	1 75
15 hair pillows.....	Good.	30 00	30 00
2 feather pillows.....	Good.	5 00	5 00
1 bed rug, 3 yards.....	Good.	3 00	2 50
Ewers, pitchers, soap slabs, etc.....	Good.	13 60	12 50
		<b>\$405 85</b>	<b>\$396 25</b>
<b>Bedding and Miscellaneous.</b>			
14 double comfortables.....	Good.	\$37 10	\$37 10
1 single comfortable.....	Good.	2 00	2 00
4 double colored counterpanes.....	Good.	6 00	6 00
2 single colored counterpanes.....	Good.	2 50	2 50
3 double white counterpanes.....	Good.	3 75	3 75
6 single " ".....	Good.	7 50	7 50
7 double blankets.....	Good.	24 50	24 50



## REPORT OF THE BOARD OF TRUSTEES

ARTICLES.	Quality.	Cost.	Present Value.
MALE DEPARTMENT.—THIRD FLOOR.— <i>Bedding and Miscellaneous.—Continued.</i>			
6 single blankets.....	Good.	\$21 00	\$21 00
43 double sheets.....	Medium	55 90	40 00
4 single sheets.....	Good.	3 60	2 80
3 linen sheets.....	Good.	8 25	6 00
41 pillow cases.....	Medium	11 48	8 00
3 table covers.....	Good.	75	75
45 bath towels and 29 toilet towels.....	Medium	12 10	8 00
1 butternut safe.....	Good.	7 00	7 00
1 paper pail, 2 wooden pails, 3 brooms, 2 mops, 2 dust-brushes, scrub-brushes, 2 dust-pans, 1 ceiling-brush.....	Medium	5 40	4 05
		\$215 83	\$180 95
		\$3,664 29	\$3,419 10
XI. DISPENSARY—MALE DEPARTMENT.			
Counter and case.....	Good.	\$255 00	\$250 00
Furniture.....	Good.	62 87	62 87
Balance and weights.....	Good.	33 50	33 50
Surgical and dental instruments.....	Good.	50 00	50 00
Ware, etc.....	Good.	113 95	113 57
Medicine cups, trays, and stands.....	Good.	24 85	18 55
Electrical supplies.....	Good.	15 20	15 20
Solid and fluid extracts.....	Good.	26 86	26 86
Tinctures.....	Good.	7 35	7 35
Miscellaneous drugs.....	Good.	54 12	54 12
Towels, shears, druggist's paper, prescription book, billiard chalk, and corks, etc.....	Good.	5 59	3 64
		\$649 29	\$635 66
XII. KITCHEN—MALE DEPARTMENT.			
3 wooden cupboards.....	Good.	\$65 00	\$65 00
3 ash tables.....	Good.	26 00	24 00
1 " " (small).....	Good.	3 00	2 50
2 lead-lined sinks.....	Good.	31 50	27 00
1 refrigerator.....	Good.	75 00	75 00
1 3-oven cooking range.....	Good.	662 50	500 00
3 iron steamers.....	Good.	150 00	125 00
1 60-gallon meat boiler.....	Good.	212 00	180 00
1 40-gallon copper coffee boiler.....	Good.	150 00	135 00
1 galvanized iron boiler.....	Good.	120 00	100 00
1 copper stock kettle.....	Good.	25 00	20 00
2 " " stew pans.....	Good.	14 00	12 00
1 clock.....	Good.	4 00	4 00
18 wood-bottom chairs.....	Good.	9 00	9 00
1 step ladder.....	Good.	4 50	4 00
2 towel racks.....	Good.	1 00	1 00
4 table-cloths.....	Good.	8 00	8 00
18 cupboard spreads.....	Good.	2 70	2 70
6 roller towels.....	Good.	2 70	2 70
12 dining room and other towels.....	Good.	1 50	1 50
1 enamelled kettle.....	Good.	1 75	1 75
1 " ".....	Poor.	1 50	60
2 provision cars.....	Good.	200 00	175 00

ARTICLES.	Quality.	Cost.	Present Value.
KITCHEN—MALE DEPARTMENT— <i>Continued.</i>			
2 coal scuttles.....	Good.	\$2 50	\$2 50
11 iron meat pans.....	Good.	27 50	27 50
2 iron spiders.....	Good.	1 75	1 75
1 griddle.....	Good.	70	70
1 kettle.....	Good.	1 25	1 25
2 butter trays.....	Good.	2 50	2 50
12 iron spoons.....	Good.	1 20	1 20
1 set counter scales.....	Good.	6 00	6 00
1 ice cream freezer.....	Poor.	6 50	3 25
2 bread trays.....	Good.	2 50	2 50
1 swill-pail.....	Good.	1 00	1 00
1 bread safe.....	Good.	20 00	15 00
1 meat block.....	Good.	4 00	3 50
1 " table.....	Good.	5 50	5 00
1 " cleaver.....	Good.	2 00	2 00
2 butcher knives.....	Good.	1 30	1 30
1 " knife.....	Poor.	60	30
1 " steel.....	Good.	1 25	1 25
1 " saw.....	Good.	2 25	2 00
2 ice tongs and 1 pick.....	Good.	2 00	2 00
1 hatchet.....	Good.	65	65
1 tin cake can.....	Good.	75	75
1 set cake tins.....	Good.	60	60
1 colander.....	Good.	65	60
1 tea caddy.....	Poor.	60	30
1 set tin measures.....	Good.	90	90
1 tea kettle.....	Good.	1 25	1 25
3 tin sauce pans.....	Good.	1 80	1 80
3 " " ".....	Poor.	1 80	90
4 " dippers.....	Poor.	80	40
4 dust pans.....	Good.	90	90
12 square tin bakers.....	Good.	4 20	4 00
9 tin milk pans.....	Good.	2 70	2 70
6 " " ".....	Poor.	1 80	1 00
42 " basins.....	Good.	6 30	6 30
30 large hot water pots.....	Good.	60 00	60 00
24 1-gallon tin tea pots.....	Good.	36 00	34 00
7 coffee pots.....	Good.	10 50	10 50
17 soup pails.....	Good.	29 75	28 50
6 small tin tea pots.....	Good.	6 75	6 75
6 " " " ".....	Medium	6 75	5 50
2 tin flour dredgers.....	Good.	40	40
2 " jelly bowls.....	Good.	1 00	1 00
2 " sieves.....	Good.	1 60	1 50
10 round meat tins.....	Good.	3 75	3 75
8 " " ".....	Poor.	2 00	1 00
2 large milk pails.....	Poor.	3 50	2 00
2 milk strainers.....	Good.	40	40
26 1-quart milk and soup tins.....	Good.	7 80	7 80
22 2-quart " " ".....	Good.	8 80	8 80
3 tin skimmers.....	Good.	1 20	1 20
1 copper do.....	Good.	1 25	1 25
2 tin sugar scoops.....	Good.	1 50	1 50
22 square deep tins.....	Good.	7 70	7 00
4 small tin steamers.....	Good.	14 00	14 00
3 large " ".....	Good.	17 25	17 25
3 " " ".....	Poor.	17 25	8 25

ARTICLES.	Quality.	Cost.	Present Value.
<b>KITCHEN—MALE DEPARTMENT—Continued.</b>			
12 gallons stone ware in crocks.....	Good.	\$1 50	\$1 50
6 round earthen bakers.....	Good.	3 60	3 60
10 large " bowls.....	Good.	4 00	4 00
10 earthen pie dishes.....	Good.	2 00	2 00
2 toasters.....	Medium	1 25	80
3 lanterns.....	Good.	3 25	3 25
1 bushel basket.....	Good.	75	75
2 small baskets.....	Good.	60	60
3 wooden bowls.....	Good.	1 20	1 20
1 pastry board and sieves.....	Good.	1 00	1 00
6 wooden pails.....	Good.	1 50	1 50
3 " ".....	Poor.	75	40
1 paper pail.....	Good.	1 15	1 15
2 " wash-basins.....	Good.	90	90
1 tin wash-basin.....	Poor.	30	15
3 dust-brushes.....	Good.	1 50	1 50
3 " ".....	Poor.	1 50	50
3 scrub ".....	Good.	75	65
1 long-handle brush.....	Medium	90	60
6 brooms.....	Poor.	1 25	75
1 wash-board.....	Medium	25	20
18 hard rubber-handle knives.....	Good.	7 13	7 13
18 plated tablespoons.....	Good.	8 25	7 50
18 " teaspoons.....	Good.	5 25	4 75
18 " table forks.....	Good.	8 25	7 50
1 carver and fork.....	Good.	2 75	2 40
1 bread knife.....	Good.	1 00	1 00
3 Britannia castors and bottles.....	Good.	5 70	5 50
1 soup-ladle.....	Good.	40	40
1 No. 5 brass table bell.....	Good.	50	50
18 bowls.....	Good.	3 00	3 00
18 tumblers.....	Good.	1 50	1 50
4 table salts.....	Good.	35	35
1 18-inch tea tray.....	Good.	90	80
4 water pitchers.....	Good.	2 40	2 40
25 dinner plates.....	Good.	2 60	2 60
2 butter plates.....	Good.	20	20
25 tea-cups and saucers.....	Good.	3 13	3 13
6 oval dishes.....	Good.	2 40	2 40
3 " ".....	Poor.	1 20	70
4 round vegetable dishes.....	Good.	1 60	1 60
4 bread-plates.....	Good.	2 25	2 25
1 cream-pitcher.....	Good.	30	30
1 knife-board.....	Good.	30	30
2 wash-tubs.....	Good.	2 00	2 00
6 dish-pans.....	Good.	8 40	8 00
4 " ".....	Poor.	5 60	2 80
1 set gem tins.....	Good.	75	75
1 " meat tins.....	Good.	2 50	2 50
1 tin pudding bowl.....	Good.	70	70
1 milk rack.....	Good.	2 00	2 00
6 large sugar cups.....	Good.	1 50	1 50
6 small " ".....	Good.	1 00	1 00
1 coffee mill.....	Poor.	12 00	3 00
1 " roaster.....	Medium	47 00	35 25
1 lemon squeezer.....	Good.	35	35
1 large coal shovel.....	Good.	1 25	1 25

ARTICLES.	Quality.	Cost.	Present Value.
<b>KITCHEN—MALE DEPARTMENT.—Continued.</b>			
1 grater .....	Good.	\$0 25	\$0 25
2 rubber door mats .....	Good.	4 00	4 00
1 lot of sundries .....	Medium	6 00	4 00
		<b>\$2,312 36</b>	<b>\$1,958 21</b>
<b>XIII. BOILER ROOM OF THE MALE DEPARTMENT AND AT WELL.</b>			
1 clock .....	Good.	\$5 00	\$5 00
1 wheelbarrow and shovel .....	Medium	5 75	4 00
3 furnace pokers .....	Good.	5 50	5 50
Brooms, pails, etc. ....	Good.	4 00	4 00
Miscellaneous tools .....	Medium	30 00	25 00
		<b>\$50 25</b>	<b>\$43 50</b>

## XIV. FURNITURE OF THE HALLS OF

ARTICLE.	Quality.	Class.	Whole No.	Cost.	Present Value.
Carpeting, yards.....	Good.	215	-----	\$259 85	\$142 40
Carpeting, ".....	Medium	77	-----	92 40	46 20
Carpeting, ".....	Poor.	144	436	187 20	62 40
Bed rugs.....	Good.	93	-----	139 50	111 50
Bed ".....	Medium	21	-----	37 80	18 90
Bed ".....	Poor.	30	144	54 00	18 00
Clocks.....	Good.	5	-----	20 00	20 00
Clocks.....	Medium	1	6	4 00	4 00
Single bedsteads.....	Good.	339	339	2,034 00	2,034 00
Enclosed Asylum bedsteads.....	Good.	11	11	165 00	165 00
Double ".....	Good.	10	-----	60 00	60 00
Double ".....	Medium	5	-----	30 00	20 00
Double ".....	Poor.	1	16	6 00	2 00
Plain Asylum bureaus.....	Good.	114	-----	922 26	922 26
Plain ".....	Medium	19	-----	153 71	115 28
Plain ".....	Poor.	10	143	80 90	40 45
Extra ".....	Good.	4	4	60 00	60 00
Asylum wardrobes.....	Good.	41	-----	615 00	615 00
Asylum ".....	Medium	2	43	30 00	20 00
Chamber safes (butternut).....	Good.	9	-----	48 00	48 00
Chamber ".....	Medium	4	-----	21 35	15 00
Chamber safe ".....	Poor.	1	14	5 33	2 00
Plain washstands and stands.....	Good.	69	-----	155 25	155 25
Plain ".....	Medium	25	-----	56 25	37 50
Plain ".....	Poor.	6	100	13 50	6 75
Extra ".....	Good.	3	-----	30 00	30 00
Extra ".....	Medium	1	4	10 00	7 50
Long dining tables.....	Good.	14	-----	290 00	290 00
Long ".....	Medium	2	16	30 00	25 00
Two-leaf tables.....	Good.	6	6	27 00	24 30
Center ".....	Good.	15	-----	145 50	145 50
Center ".....	Medium	3	18	24 00	15 00
Side tables.....	Good.	25	-----	106 50	106 50
Side ".....	Medium	12	37	51 12	34 08
Looking glasses.....	Good.	107	-----	107 00	107 00
Looking ".....	Medium	6	-----	6 00	4 00
Looking ".....	Poor.	19	132	19 00	9 50
Sofas and lounges.....	Good.	2	-----	40 00	37 00
Sofas ".....	Medium	1	-----	25 00	10 00
Sofas ".....	Poor.	1	4	25 00	5 00
Upholstered lounges.....	Good.	3	-----	75 00	60 00
Upholstered ".....	Medium	3	6	75 00	50 00
One-seated settees.....	Good.	23	-----	115 00	115 00
One-seated ".....	Medium	5	28	25 00	16 67
Two-seated ".....	Good.	27	-----	274 60	274 60
Two-seated ".....	Medium	10	37	100 00	67 67
Three-seated ".....	Good.	35	-----	525 00	525 00
Three-seated ".....	Medium	3	38	45 00	30 00
Four-seated ".....	Good.	6	-----	120 00	120 00
Four-seated ".....	Medium	2	8	60 00	40 00
Six-seated ".....	Good.	1	-----	30 00	30 00
Six-seated ".....	Medium	1	2	30 00	20 00
Splindle back (8-foot) settees.....	Good.	10	10	60 00	60 00
Night chairs.....	Good.	3	-----	15 00	15 00
Night ".....	Medium	2	5	10 00	6 67
Upholstered chairs.....	Good.	4	-----	28 00	28 00

## THE FEMALE DEPARTMENT.

## DESIGNATING NUMBER OF HALL.

1.	2.	3.	4.	5.	6.	7.	8.	10.	11.	12.	13.	14.	15.	16.	17.
30	---	---	96	---	---	---	2	50	---	---	37	---	---	---	---
---	---	---	---	---	10	---	2	75	---	---	---	---	2	---	---
30	---	---	---	---	4	---	1	100	---	---	---	---	2	---	---
20	1	---	13	17	4	5	1	---	8	4	20	---	---	---	---
---	---	---	5	1	---	---	---	9	---	---	---	---	2	---	---
9	---	---	2	1	---	---	---	---	3	2	12	---	---	---	1
1	---	1	---	---	1	---	---	---	---	---	1	---	---	---	1
---	---	---	---	---	---	---	---	1	---	---	---	---	---	---	---
29	26	14	25	20	14	12	20	25	25	16	20	24	16	20	15
---	1	1	---	1	1	---	---	1	1	2	---	2	2	---	---
1	---	---	---	1	1	1	---	1	1	1	1	1	1	1	1
---	---	1	---	---	---	---	1	---	1	---	---	1	1	---	---
---	1	---	---	---	---	---	---	---	---	---	---	---	---	---	---
24	3	---	18	---	2	3	4	19	10	5	14	---	4	5	3
---	---	4	---	8	---	---	---	---	---	---	2	5	---	---	---
3	3	---	---	---	---	---	---	---	---	---	4	---	---	---	---
---	---	---	---	---	---	---	---	4	---	---	---	---	---	---	---
2	1	3	3	2	2	2	2	12	2	1	4	1	1	2	1
---	1	---	---	---	---	---	---	---	---	---	---	1	---	---	---
1	---	1	1	1	---	1	1	1	1	1	1	---	1	1	1
---	---	---	---	---	---	---	---	---	---	1	---	1	---	---	---
---	2	---	8	6	4	2	4	26	6	8	1	1	---	2	---
---	2	4	---	---	---	---	---	---	---	---	3	7	7	---	2
---	---	---	1	---	---	---	---	1	1	---	4	---	1	---	---
---	---	---	---	1	---	---	---	---	---	---	---	---	---	---	---
1	1	1	1	1	1	1	1	1	1	1	---	---	1	1	1
---	---	---	---	1	1	---	---	---	---	---	1	1	---	---	---
2	---	3	---	---	2	2	2	2	1	---	2	---	1	1	1
---	1	---	1	---	---	---	---	---	---	---	---	1	---	---	---
4	---	1	2	1	---	1	1	---	1	---	9	---	1	4	---
---	2	---	1	---	---	---	---	4	---	1	2	2	---	---	---
18	5	4	10	2	2	3	5	22	8	6	12	---	5	3	2
---	1	---	---	1	---	---	---	---	---	---	---	4	---	---	---
6	---	---	1	2	---	---	---	4	---	---	3	3	---	---	---
---	---	---	1	---	---	---	---	---	---	---	1	---	1	---	---
---	---	---	---	---	---	2	---	1	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---	---	1	---	---	---	---
---	---	1	---	---	---	---	---	---	---	---	2	---	---	2	---
---	2	3	---	4	2	---	1	---	2	4	---	---	5	---	---
2	---	5	2	4	1	---	---	---	1	5	2	6	1	2	2
---	4	---	---	---	---	---	---	---	---	---	---	---	---	---	---
---	---	3	---	3	5	1	1	---	7	3	3	---	7	2	---
---	2	1	---	2	---	1	1	---	1	---	---	1	---	---	---
---	2	---	---	---	---	---	1	---	---	---	---	---	---	---	---
---	1	---	---	---	---	---	---	---	---	---	---	---	---	---	---
3	---	---	---	---	---	---	---	7	---	---	---	---	---	---	---
---	---	1	---	---	---	---	---	2	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	---	---	---	2	---	---	---	---
---	---	---	---	---	---	---	---	---	---	---	4	---	---	---	---

## FURNITURE OF THE HALLS OF THE

ARTICLES.	Quality.	Class.	Whole No.	Cost.	Present Value.
Upholstered chairs.....	Poor.	9	13	\$45 00	\$15 00
Wooden rocking chairs.....	Good.	72	-----	162 00	145 80
Wooden " ".....	Medium	21	-----	47 25	31 50
Wooden " ".....	Poor.	15	108	33 75	11 25
Cane-seated rocking chairs.....	Good.	3	-----	10 50	9 00
Cane-seated " ".....	Medium	2	-----	7 00	5 00
Cane-seated " ".....	Poor.	1	6	3 50	1 50
Wooden arm " ".....	Good.	8	-----	16 00	14 00
Wooden arm " ".....	Medium	8	-----	16 00	10 00
Wooden arm " ".....	Poor.	4	20	8 00	3 00
Cane-seated chairs.....	Good.	25	-----	83 75	76 05
Cane-seated " ".....	Medium	6	-----	21 00	14 00
Cane-seated " ".....	Poor.	1	32	3 50	1 50
Flag and rush-seated chairs.....	Good.	6	-----	9 00	8 10
Flag and rush-seated " ".....	Medium	38	-----	57 00	38 00
Flag and rush-seated " ".....	Poor.	8	52	12 00	4 00
Wood-seated chairs.....	Good.	222	-----	77 40	69 93
Wood-seated " ".....	Medium	128	-----	44 80	29 87
Wood-seated " ".....	Poor.	117	467	40 95	13 65
Ottomans and foot-stools.....	Medium	7	-----	7 00	4 67
Ottomans " ".....	Poor.	16	-----	16 00	5 34
Single straw-bed ticks.....	Good.	157	-----	274 75	261 00
Single " ".....	Medium	145	-----	253 75	169 17
Single " ".....	Poor.	45	347	78 75	26 25
Double " ".....	Good.	9	-----	22 50	21 37
Double " ".....	Medium	9	18	22 50	14 17
Elastic sponge mattress.....	Medium	1	1	10 00	5 00
Single hair mattresses.....	Good.	101	-----	1,515 00	1,354 50
Single " ".....	Medium	44	-----	660 00	440 00
Single " ".....	Poor.	101	246	1,515 00	505 00
Double hair mattresses.....	Good.	3	-----	69 00	62 10
Double " ".....	Medium	3	-----	69 00	46 00
Double " ".....	Poor.	6	12	138 00	46 00
Single cotton mattress.....	Good.	1	1	8 00	4 00
Double " ".....	Good.	1	-----	12 00	6 00
Double " ".....	Poor.	2	3	24 00	8 00
Woven-wire " ".....	Good.	302	302	1,861 50	1,861 50
Hair pillows.....	Good.	234	-----	468 00	421 20
Hair " ".....	Medium	79	-----	158 00	106 00
Hair " ".....	Poor.	58	369	112 00	37 60
Feather pillows.....	Good.	42	-----	105 00	75 00
Feather " ".....	Medium	10	-----	25 00	15 00
Feather " ".....	Poor.	5	57	12 50	5 00
Pillow ticks.....	Good.	112	-----	28 00	28 00
Pillow " ".....	Medium	12	-----	3 00	2 00
Pillow " ".....	Poor.	2	126	50	17
Blankets.....	Good.	463	-----	810 25	810 25
Blankets.....	Medium	213	-----	372 75	248 50
Blankets.....	Poor.	116	792	203 00	67 67
Comfortables.....	Good.	187	-----	374 00	374 00
Comfortables.....	Medium	45	-----	90 00	60 00
Comfortables.....	Poor.	16	245	32 00	10 66
Counterpanes.....	Good.	315	-----	393 75	393 75
Counterpanes.....	Medium	122	-----	152 50	101 67
Counterpanes.....	Poor.	81	518	101 25	33 42
Single sheets.....	Good.	871	-----	609 70	609 70

FEMALE DEPARTMENT.—*Continued.*

## DESIGNATING NUMBER OF HALL.

1.	2.	3.	4.	5.	6.	7.	8.	10.	11.	12.	13.	14.	15.	16.	17.
								9							
27		3	18	8	4	1	2	3	4		1			1	
	7	1			2				3		1	2	2		
		2								3		3	1		6
	1					1					1			1	
									1		1				
3			1				2							2	
	2			1					2		3				
									2		1			1	
			12			2		7			4				
								6							
													1		
1														5	
	1							31			6				
											6	1	1		
36		5	23	24		13	39	26					22	28	6
2	30	14			18			7		25	24	5	2	1	
2	2		4	1						23	26	39	2		18
			1					4	1				1		
5	2							9							
	8		9	23	43	44				6			10	4	10
	10	21	5	10			30		12	20	20	7	10		
	10		3	12					6					3	11
1	1			1	2	1	2								
	1	2						1	1	1		2	1		
		1													
19	1	1	25	19	1	6		10	1		5			8	5
7	4	3							20		3			7	
3	8	1	1		3	1	11	15		6	20	19		7	6
1						1								1	
		1						1	1						
	1				1		1			1			1		1
				1											
				1											
												1			1
29	26	12	23	29	13		16	26	23	13	27	24	14	16	11
24	32		26	28	12	14		24	3		10	10	17	24	10
10							28		21		15	5			
		16		2						11	8	14			5
1		3	2	1	5	1	2	25						2	
	2								3		3	1	1		
4										1					
			23		17	15	31	6	6	10				2	2
5	6	1													
2															
69	29	6	70	40	24	24	40	86	24	15		7	10	15	4
2	2	20		12	8		7		46	6	50	6	30	15	
	18			7			3			12	25	29	5	4	13
26	8	8	12	17	6	12		26	6	13	5	6	5	28	11
		8			6		11		12		4	4			
	3										2	6	5		
31	18	6	39	30		25	29	38	10	20	18	6	20	15	10
2	15	25		10	21				25	12		10	2		
8	11	2		6								22	5	16	11
64	40	12	74	80	50	70	79	92	22	12	40	50	50	90	46



## FURNITURE OF THE HALLS OF THE

ARTICLES.	Quality.	Class.	Whole No.	Cost.	Present Value.
Single sheets.....	Medium	452	-----	\$406 80	\$271 20
Single ".....	Poor.	145	1,408	130 50	43 50
Double ".....	Good.	59	-----	59 00	59 00
Double ".....	Medium	24	-----	31 20	20 80
Double ".....	Poor.	13	96	16 90	5 63
Pillow cases.....	Good.	636	-----	150 00	150 00
Pillow ".....	Medium	214	-----	53 50	35 67
Pillow ".....	Poor.	175	1,025	43 75	14 58
Pillow shams.....	Good.	57	57	22 80	22 80
Table spreads.....	Good.	15	-----	30 00	30 00
Table ".....	Medium	6	-----	12 00	8 00
Table ".....	Poor.	5	26	10 00	5 00
Bureau and stand spreads.....	Good.	296	-----	23 52	23 52
Bureau ".....	Medium	263	-----	20 50	13 67
Bureau " " ".....	Poor.	44	503	4 40	2 20
Window curtains.....	Good.	214	-----	214 00	214 00
Window ".....	Medium	111	-----	111 00	74 00
Window ".....	Poor.	39	364	39 00	19 50
Roller towels.....	Good.	84	-----	33 60	33 60
Roller ".....	Medium	37	-----	14 80	9 87
Roller ".....	Poor.	24	145	9 60	4 80
Bathing ".....	Good.	355	-----	49 70	49 70
Bathing ".....	Medium	135	-----	18 90	12 60
Bathing ".....	Poor.	55	545	7 70	3 85
Toilet ".....	Good.	244	-----	61 00	61 00
Toilet ".....	Medium	99	-----	24 75	16 50
Toilet ".....	Poor.	39	382	9 75	3 25
Chambers.....	Good.	254	-----	114 30	114 30
Chambers.....	Medium	74	328	33 30	19 65
Urinals and bed pans.....	Medium	4	4	2 80	2 57
Toilet pitchers.....	Good.	109	-----	54 50	54 50
Toilet ".....	Medium	26	135	13 00	8 00
Toilet basins.....	Good.	104	-----	52 00	52 00
Toilet ".....	Medium	25	129	12 50	7 33
Soap slabs.....	Good.	96	-----	16 32	16 32
Soap ".....	Medium	12	108	2 04	1 36
Spittoons.....	Good.	8	-----	3 32	3 32
Spittoons.....	Medium	4	12	3 84	2 56
Paper spittoons.....	Good.	8	-----	8 32	4 00
Paper ".....	Medium	9	17	9 36	5 56
Tin wash-basins.....	Good.	2	-----	80	80
Tin ".....	Medium	12	14	4 80	2 16
Paper wash-basins.....	Good.	6	-----	3 50	3 50
Paper ".....	Medium	3	9	1 74	1 16
Wooden pails.....	Good.	41	-----	10 25	9 64
Wooden ".....	Medium	55	96	13 75	9 17
Paper ".....	Good.	3	-----	4 00	3 80
Paper ".....	Medium	2	5	2 67	1 78
Mops, gas, and clothes hooks.....	Good.	67	-----	17 90	17 90
Mops, " " ".....	Medium	32	-----	8 80	5 87
Mops, " " ".....	Poor.	12	111	3 60	1 20
Dust brushes.....	Good.	27	-----	13 50	13 50
Dust ".....	Medium	33	60	16 50	9 68
Dust pans.....	Good.	9	-----	2 25	2 25
Dust pans.....	Medium	29	38	7 25	4 25
Brooms.....	Good.	31	-----	7 75	7 75

# OF THE ASYLUM FOR THE INSANE.

65

## FEMALE DEPARTMENT.—Continued.

### DESIGNATING NUMBER OF HALL.

1.	2.	3.	4.	5.	6.	7.	8.	10.	11.	12.	13.	14.	15.	16.	17.
24	22	2	---	10	12	---	---	---	110	50	44	128	40	10	---
13	16	11	---	---	---	---	---	---	---	35	6	30	5	10	19
3	---	6	12	5	4	3	5	8	4	3	2	---	---	2	2
---	7	2	---	---	---	---	---	---	4	---	2	3	4	2	---
1	---	---	---	---	---	---	---	---	---	3	---	3	1	2	4
65	42	12	60	56	38	60	59	86	12	20	24	10	20	40	32
22	14	24	12	10	12	3	---	---	24	16	25	10	20	22	---
11	17	5	---	6	---	---	---	---	39	8	12	35	1	22	19
11	6	2	---	---	---	10	---	---	---	---	11	17	---	---	---
2	---	---	2	---	---	3	---	4	1	---	1	---	1	1	---
---	---	---	1	---	---	---	---	---	---	---	3	1	---	---	1
1	---	---	---	---	---	---	---	---	---	---	1	2	---	---	1
66	11	---	28	27	16	17	29	---	6	20	25	10	19	14	8
19	18	26	1	5	12	1	---	73	23	18	25	27	2	10	3
7	5	---	10	---	---	---	---	10	---	4	---	---	---	5	3
---	15	2	32	25	10	9	13	---	16	19	28	10	15	12	8
35	---	13	---	1	---	---	9	30	7	---	6	10	---	---	---
---	17	---	---	2	---	---	---	---	---	---	---	11	---	7	2
8	8	---	14	10	4	9	10	---	---	2	5	---	6	6	2
---	1	9	---	1	1	1	---	---	7	---	2	11	2	2	---
8	1	---	---	1	2	---	---	---	---	---	6	---	1	2	3
35	20	17	80	30	26	25	40	---	---	10	20	10	---	20	22
---	7	---	10	5	---	---	---	36	31	4	12	---	20	10	---
10	2	2	---	---	4	---	---	---	---	6	---	22	---	4	5
46	10	17	35	18	8	6	20	36	---	6	18	10	10	---	4
11	---	---	---	---	---	---	---	24	26	2	29	---	2	5	---
4	5	2	---	---	2	---	---	---	---	6	8	---	---	---	4
22	24	10	19	11	13	7	19	25	27	14	14	10	21	10	8
5	---	8	7	11	5	---	---	---	---	14	13	---	5	6	---
---	---	1	---	---	---	1	---	---	1	---	---	---	---	---	---
28	---	4	12	---	3	1	5	26	8	---	11	3	5	3	---
---	4	---	---	3	---	---	---	---	1	6	4	7	---	---	1
22	---	4	11	---	3	1	5	26	9	3	10	3	4	3	---
---	5	---	---	5	---	---	---	1	---	2	3	7	---	1	1
22	5	4	7	---	1	1	4	24	3	---	12	8	2	2	1
---	---	---	---	3	---	---	---	---	5	4	---	---	---	---	---
2	---	---	1	---	---	---	---	1	1	---	2	---	---	1	---
---	---	---	---	1	---	---	---	---	---	---	---	1	1	---	1
---	---	---	2	---	---	---	4	---	1	1	---	---	---	---	---
---	2	1	---	1	---	2	1	---	---	---	---	---	2	---	---
1	2	1	---	---	---	---	---	1	2	---	---	2	1	---	2
---	---	---	1	1	---	---	1	---	---	1	1	---	1	---	---
---	1	---	---	---	---	1	1	---	---	---	---	---	---	---	---
6	---	---	5	1	4	---	6	---	3	3	4	2	2	4	1
---	6	6	---	6	---	2	---	15	4	2	3	6	3	---	2
---	---	1	---	1	---	---	---	---	---	---	---	---	---	1	---
6	---	---	---	---	4	---	---	---	---	1	---	---	---	1	---
---	1	9	6	2	4	1	6	1	7	5	4	3	7	2	3
---	3	---	1	4	2	2	---	4	2	2	4	4	3	---	1
---	---	---	2	---	1	---	---	1	---	1	---	2	1	4	---
2	1	1	4	---	2	---	3	---	2	1	2	---	2	3	2
2	2	3	---	5	1	1	---	5	2	4	1	2	1	1	3
1	---	---	1	1	---	---	2	---	---	2	---	---	1	1	---
1	3	2	2	2	2	1	---	3	2	---	4	2	2	1	2
2	---	---	2	3	---	3	4	---	2	4	4	---	5	1	1

## FURNITURE OF THE HALLS OF THE

ARTICLES.	Quality.	Class.	Whole No.	Cost.	Present Value.
Brooms.....	Medium	72	103	\$18 00	\$10 33
Rubber door mats.....	Good.	2	-----	4 00	4 00
Rubber " ".....	Poor.	5	7	10 00	3 33
Cane " ".....	Poor.	3	3	3 00	1 00
Scrub brushes.....	Good.	25	-----	5 00	5 00
Scrub ".....	Medium	36	61	7 20	3 25
Rubber sheets.....	Good.	19	-----	19 00	18 00
Rubber ".....	Medium	18	-----	17 00	11 34
Rubber ".....	Poor.	15	52	15 00	5 00
Lanterns.....	Good.	4	-----	4 00	3 80
Lanterns.....	Poor.	3	7	3 00	1 32
Pairs shears.....	Good.	13	-----	9 75	9 75
Pairs ".....	Medium	7	20	5 25	3 50
Pairs scissors.....	Good.	3	-----	1 80	1 80
Pairs ".....	Medium	2	5	1 20	80
Step-ladders.....	Good.	9	-----	36 00	36 00
Step-ladders.....	Medium	8	17	32 00	21 33
Combs and brushes.....	Good.	16	-----	4 69	4 69
Combs " ".....	Medium	35	-----	11 36	7 57
Combs " ".....	Poor.	13	64	5 00	2 50
Birds.....	Good.	12	-----	Donated.	12 00
Bird cages.....	Good.	9	-----	13 50	13 50
Bird ".....	Medium	9	18	13 50	9 00
Squirrel cages.....	Good.	1	1	6 50	6 50
Clothes baskets.....	Medium	1	1	1 00	75
Rubber-handle carving knives.....	Good.	11	-----	11 00	8 25
Rubber-handle ".....	Medium	5	16	5 00	3 33
Rubber-handle carving forks.....	Good.	10	-----	10 00	7 50
Rubber-handle " ".....	Medium	4	14	4 00	2 67
Bread knives.....	Good.	11	-----	11 00	8 25
Bread knives.....	Medium	5	16	5 00	3 33
Table knives.....	Good.	320	-----	120 00	120 00
Table knives.....	Medium	58	378	22 04	14 70
Plated table forks.....	Good.	184	-----	70 53	63 47
Plated " ".....	Medium	202	386	76 76	51 18
Plated tablespoons.....	Good.	194	-----	74 36	66 92
Plated ".....	Medium	147	-----	56 35	37 57
Plated ".....	Poor.	51	392	19 55	6 51
Plated teaspoons.....	Good.	199	-----	39 80	35 82
Plated ".....	Medium	202	401	40 40	22 14
Boxwood mustard spoons.....	Good.	29	29	1 07	87
Bone salt spoons.....	Good.	17	-----	1 28	1 28
Bone " ".....	Medium	11	28	81	49
Table casters.....	Good.	20	-----	40 00	40 00
Table ".....	Medium	14	34	26 00	15 34
Caster bottles.....	Good.	118	-----	18 36	18 36
Caster ".....	Medium	40	158	6 75	4 11
Dinner plates.....	Good.	256	-----	61 18	61 18
Dinner ".....	Medium	38	294	8 74	5 44
Breakfast plates.....	Good.	179	-----	18 75	18 75
Breakfast ".....	Medium	57	236	5 94	2 00
Tea plates.....	Good.	90	-----	8 24	8 24
Tea ".....	Medium	13	103	1 27	66
Sauce plates.....	Good.	395	395	23 25	20 00
Bread ".....	Good.	6	6	4 01	2 87
Cups and saucers.....	Good.	687	-----	41 22	41 22

## FEMALE DEPARTMENT.—Continued.

## DESIGNATING NUMBER OF HALL.

1.	2.	3.	4.	5.	6.	7.	8.	10.	11.	12.	13.	14.	15.	16.	17.
7	7	5	3	3	5	1	---	8	6	4	7	7	3	3	2
---	---	---	---	---	1	1	---	---	---	---	---	---	1	---	4
---	---	---	---	---	---	---	2	---	---	---	---	---	---	---	---
3	2	---	2	3	1	1	4	1	1	3	2	---	1	1	---
2	2	3	1	2	3	1	1	3	4	2	---	4	2	3	3
1	1	---	---	---	---	1	2	1	2	---	1	2	---	1	2
---	---	4	---	2	4	---	---	---	4	---	---	---	3	---	---
---	---	1	---	---	---	---	---	---	---	6	1	2	---	2	3
---	---	---	---	---	1	---	---	---	2	---	---	1	---	---	---
---	---	---	---	---	1	---	---	---	---	1	---	---	1	---	---
1	---	1	---	1	1	1	2	1	1	---	1	---	2	1	---
---	---	---	1	---	---	---	---	---	---	2	1	2	---	---	1
1	---	1	---	---	---	---	---	---	1	---	---	---	---	---	---
---	---	---	---	---	---	---	---	1	---	---	---	---	1	---	---
1	1	1	---	1	---	---	---	1	1	---	---	---	---	2	1
---	---	---	1	---	1	---	---	---	---	2	1	2	1	---	---
---	---	3	4	---	---	1	1	---	---	2	1	---	1	1	3
3	4	---	---	3	1	1	2	6	6	2	---	5	2	---	---
1	---	1	---	---	4	---	---	---	---	2	2	---	---	1	2
---	---	2	---	---	---	---	1	1	---	2	4	1	1	---	---
1	---	---	---	---	---	---	1	1	---	---	4	1	1	---	---
---	1	2	---	---	---	---	---	2	---	1	1	1	1	---	---
---	---	---	---	---	---	1	---	---	---	---	---	---	---	---	---
1	---	---	---	---	---	---	---	---	1	---	---	---	---	---	---
---	---	1	1	1	1	1	1	1	1	1	---	1	1	1	1
---	1	---	1	1	1	1	1	1	---	1	1	1	1	1	1
---	---	1	1	1	1	1	1	1	---	1	---	1	1	1	1
1	---	1	1	1	1	1	1	1	1	1	1	1	1	1	1
---	1	---	---	---	---	---	---	1	1	---	1	---	---	1	---
24	26	24	23	30	17	20	24	29	20	27	27	---	18	21	17
---	4	---	---	---	---	---	---	1	23	---	---	28	---	2	---
30	---	---	20	30	19	20	25	---	---	20	---	---	20	---	---
---	28	16	---	---	---	---	---	34	24	---	20	29	---	24	18
34	13	6	27	29	---	20	13	---	6	12	---	---	19	---	15
---	5	12	---	---	18	---	---	32	24	3	29	---	---	24	---
---	9	---	---	---	---	---	---	12	---	---	---	30	---	---	---
32	17	---	26	28	---	20	14	---	6	19	---	---	21	---	16
---	13	18	---	20	---	10	34	25	---	29	29	---	22	---	2
3	2	1	3	1	2	1	2	2	3	2	2	2	1	1	1
---	---	5	4	1	3	2	---	---	---	---	1	---	---	---	1
3	2	---	---	---	---	---	---	4	---	---	2	---	---	---	---
1	---	2	3	3	---	2	2	---	---	---	2	---	2	3	---
1	1	---	---	---	2	---	---	2	2	2	---	2	---	---	1
10	---	---	11	12	---	7	8	9	12	7	12	---	8	10	12
---	7	8	1	---	8	---	---	1	---	3	---	5	---	5	2
13	18	12	20	12	17	17	19	---	28	17	33	---	13	21	16
---	---	6	---	---	---	---	---	---	---	5	---	27	---	---	---
30	11	---	22	20	---	---	---	30	7	15	6	---	14	14	10
---	14	5	---	---	---	11	6	---	6	3	---	10	---	2	6
5	1	7	---	3	---	18	---	14	6	4	29	---	3	---	---
---	---	5	---	---	---	---	---	---	---	---	8	---	---	---	---
29	25	16	32	28	18	15	30	30	32	18	41	23	18	21	19
---	---	---	---	---	---	---	---	---	---	---	6	---	---	---	---
78	35	31	55	53	47	32	28	46	30	40	60	20	50	51	31

## FURNITURE OF THE HALLS OF THE

ARTICLES.	Quality.	Class.	Whole No.	Cost.	Present Value.
Cups and saucers.....	Medium	240	927	\$14 82	\$8 75
Miscellaneous dishes.....	Good.	5	5	1 25	1 25
Vegetable dishes.....	Good.	21	21	14 70	14 70
Medium dishes.....	Good.	44	-----	22 70	22 70
Medium ".....	Medium	6	50	2 85	1 90
Platters, large.....	Good.	22	22	27 50	26 67
Platters, medium.....	Good.	19	19	13 30	12 00
Platters, small.....	Good.	12	12	4 80	4 50
Bowls.....	Good.	391	-----	70 38	70 38
Bowls.....	Medium	63	454	11 34	7 32
Tea-trays, large.....	Good.	20	-----	40 00	40 00
Tea-trays, ".....	Medium	12	32	24 00	13 50
Tea-trays, medium.....	Good.	15	-----	22 50	22 50
Tea-trays, ".....	Medium	14	29	21 00	13 00
Tea-trays, small.....	Good.	12	-----	12 00	12 00
Tea-trays, small.....	Medium	9	21	9 00	4 50
Tumblers.....	Good.	358	358	29 83	27 26
Salt-cellars.....	Good.	60	60	6 00	5 50
Water-pitchers.....	Good.	43	-----	25 80	25 80
Water-pitchers.....	Medium	9	52	5 40	3 10
Milk-pitchers.....	Good.	54	-----	18 80	18 80
Milk-pitchers.....	Medium	16	70	5 70	3 47
Soup-ladles.....	Good.	12	-----	5 00	5 00
Soup-ladles.....	Medium	9	21	3 84	2 16
Dish-pans.....	Good.	15	-----	4 50	4 50
Dish-pans.....	Medium	15	30	4 50	2 50
Dinner-bells.....	Good.	10	-----	5 00	5 00
Dinner bells.....	Medium	13	23	6 50	3 50
Table-cloths.....	Good.	32	-----	64 00	64 00
Table-cloths.....	Medium	27	59	53 00	35 00
Napkins.....	Good.	54	54	9 00	9 00
Tray and cupboard-spreads.....	Good.	170	-----	15 36	15 36
Tray " " ".....	Medium	109	279	8 86	4 93
Bread, knife, and meat-boards.....	Good.	25	-----	7 50	7 50
Bread, " " ".....	Medium	11	36	3 70	2 70
Knife-basins.....	Good.	14	14	1 80	2 55
Dish-towels.....	Good.	60	-----	6 12	6 12
Dish-towels.....	Medium	27	87	3 24	2 02
Table aprons.....	Medium	17	-----	4 25	2 83
Table aprons.....	Poor.	27	44	6 75	3 38
Tin water-pails.....	Good.	6	-----	5 00	5 00
Tin " ".....	Medium	7	13	7 00	4 30
Tin cups.....	Good.	24	24	4 08	3 54
Tin plates.....	Medium	28	28	2 80	2 30
Pictures and frames.....	Good.	152	152	-----	304 00
Melodeons.....	Good.	2	-----	Donated.	150 00
Piano.....	Medium	1	1	275 00	200 00
What-nots.....	Good.	3	3	39 00	37 00
Plant-stands.....	Good.	3	3	12 00	12 00
Statuettes and vases.....	Good.	6	6	35 00	29 00
Glass globes.....	Good.	19	19	9 50	9 50
Encyclopedia, etc.....	Good.	-----	-----	Donated.	36 00
Show-case.....	Good.	-----	-----	-----	8 00
Towel racks.....	Good.	17	17	9 50	7 00
Miscellaneous articles.....	Medium	92	92	43 65	30 00
				\$23,282 23	\$19,668 51

# OF THE ASYLUM FOR THE INSANE.

69

## FEMALE DEPARTMENT.—Continued.

### DESIGNATING NUMBER OF HALL

1.	2.	3.	4.	5.	6.	7.	8.	10.	11.	12.	13.	14.	15.	16.	17.
---	33	12	25	---	---	---	35	30	26	9	5	57	---	4	4
1	2	---	3	2	2	2	---	2	---	---	1	---	---	---	---
7	6	2	3	---	4	2	2	5	3	3	1	1	4	4	2
---	---	---	---	---	---	---	2	6	---	---	---	2	---	2	---
2	---	---	3	2	2	1	2	2	---	3	1	---	1	1	2
4	3	1	3	1	---	2	---	2	3	---	1	1	1	1	---
28	32	21	20	35	28	20	26	25	33	18	47	2	1	2	1
---	8	---	9	---	1	---	26	2	---	1	---	36	23	22	13
---	---	1	1	2	1	---	3	1	4	---	2	---	2	2	4
3	2	---	---	---	---	---	---	1	---	2	3	1	---	1	1
3	2	---	2	---	2	1	---	4	1	---	---	---	---	---	---
---	2	2	---	---	---	---	2	---	---	---	---	5	---	3	---
1	1	2	---	2	---	1	1	1	2	---	---	---	1	---	---
---	1	---	1	---	1	---	---	---	---	2	1	1	---	1	1
26	22	16	31	20	16	15	20	22	24	20	37	31	19	24	15
4	4	2	7	4	3	4	2	6	4	2	4	4	4	4	2
3	2	4	3	4	2	2	4	2	2	2	3	---	4	4	2
---	---	---	---	---	---	---	---	2	---	---	---	4	---	---	3
2	2	3	5	7	2	2	5	4	6	4	3	---	4	3	2
2	4	2	---	---	1	2	---	---	1	2	---	2	---	---	---
---	1	1	---	1	---	2	---	---	2	1	---	---	1	2	1
1	1	---	---	1	1	---	---	---	2	---	2	1	---	---	---
2	---	---	1	2	---	1	1	2	2	---	1	---	2	2	1
---	2	2	---	---	2	---	1	1	---	2	1	---	---	---	1
1	---	---	1	---	1	1	1	1	1	---	1	---	2	---	1
1	2	2	1	---	1	---	1	---	---	1	---	2	---	2	---
6	4	---	4	4	---	2	---	2	---	---	4	---	---	4	2
2	2	2	2	---	---	2	4	1	4	---	4	4	---	---	---
---	---	---	---	---	---	---	---	54	---	---	---	---	---	---	---
4	2	17	15	25	9	16	---	12	---	10	30	---	5	9	16
4	12	3	7	---	---	3	---	9	28	7	9	---	5	11	3
2	2	2	1	3	1	2	2	---	1	2	2	---	2	1	2
---	---	---	2	---	1	---	---	3	2	---	2	---	2	1	---
1	1	1	1	---	1	1	1	1	1	1	1	1	---	1	1
8	8	1	---	6	5	4	4	6	7	3	5	---	4	5	4
---	3	2	4	---	---	---	---	3	---	---	---	---	---	1	2
4	1	5	---	---	---	---	6	---	---	---	---	---	4	4	---
1	---	---	---	---	1	---	---	4	1	---	---	4	3	5	---
---	1	1	---	1	---	---	1	---	1	1	1	1	---	1	1
---	3	1	4	---	6	1	---	1	1	4	---	---	---	1	2
---	2	3	---	5	6	---	---	---	1	9	---	---	---	---	2
16	6	8	18	7	5	3	6	31	10	7	17	3	5	6	4
1	---	---	---	---	---	---	---	---	---	---	1	---	---	---	---
---	---	---	1	---	---	---	---	1	---	---	1	---	---	---	---
1	---	---	1	---	---	---	---	1	---	---	---	---	---	---	---
---	---	---	---	---	---	---	---	6	---	---	---	---	---	---	---
1	---	---	---	---	---	---	---	19	---	---	1	---	---	---	---
---	---	---	---	---	---	---	---	1	---	---	---	---	---	---	---
1	---	---	---	---	---	---	---	1	---	---	---	---	---	---	---
1	1	---	1	1	---	1	2	1	1	2	1	1	1	1	2
6	8	4	3	3	2	4	4	8	7	5	8	7	6	5	2



## OF THE MALE DEPARTMENT.

## DESIGNATING LETTER OF HALL.

A.	B.	C.	D.	E.	F.	G.	H.	J.	K.
2	18								
1	8				3				
10	12				3	1		2	
1				1	5	5			1
1	15				15				
1				1				1	
19	1		1		1				
2	33	39	17	22	40	47	17	46	40
1						2	2		
1			2	2	1		1		2
1									
1		1	1	1	1	1			1
1	1						1	1	
3	25	4	2	2	18	11	2	7	3
		1		1					
2	7	2	2	2	1		1		
		2			4	4	2	2	3
	1	1							
1		1	1	1	1	1	1	1	1
1									
1	12	9	4	4	17	21	2	7	15
2	2	6			3	1		1	
2	3	3	2	2	3	3	2	3	3
		1			1	1		1	1
		1			1	1		1	1
2	1	1	1	1	1	1	1	1	1
	2	1							
2	6	6		4	10		1		1
	3		3			4	3	6	4
1	2					2			
4		4	3	4		1			
3	2	2	4	5	2	2	4	2	3
4	2	8		3	6	3	6	11	4
			3		7	4	2	3	4
	2								
									1
					1	1			
				1	1			1	
								1	
		1							
3	41		2	3	15	16	3	20	3
	5	2		2	4	6	1		10
3				2	1	4			
					2				
					1				
20	31	39	21	18	33	42	21	35	37
4	1	6	1		8		3	13	7
	3			3		1			
1		1	1		1	1	1		1
	1			1				1	
15	26	47	11	20	35	39	6	35	20
10	8		12	5	4	9	19	10	17
5	4	4	2	5	3				13
1	1	4	1	1		2	1	1	1
					1				
2	22		8	11		16	8	17	4
2		19	2		35	17	2		8



## REPORT OF THE BOARD OF TRUSTEES

## FURNITURE OF THE HALLS OF THE

ARTICLES.	Quality.	Class.	Whole No.	Cost.	Present Value.
Single hair mattresses.....	Poor.	15	191	225 00	112 50
Double " ".....	Good.	9	.....	207 00	186 30
Double " ".....	Poor.	1	10	23 00	11 50
Single cotton mattresses.....	Good.	14	.....	112 00	100 80
Single " ".....	Medium	1	15	8 00	5 33
Woven-wire ".....	Good.	1	1	Donated.	9 00
Hair pillows.....	Good.	202	.....	404 00	363 60
Hair ".....	Medium	72	.....	144 00	96 00
Hair ".....	Poor.	29	303	58 00	29 00
Feather pillows.....	Good.	16	.....	42 50	38 25
Feather ".....	Medium	6	22	15 00	8 75
Cotton ".....	Good.	8	.....	10 00	9 00
Cotton ".....	Medium	10	18	12 50	8 33
Straw pillow-ticks.....	Good.	121	121	30 25	27 08
Blankets.....	Good.	344	.....	1,204 00	1,083 60
Blankets.....	Medium	178	.....	623 00	415 34
Blankets.....	Poor.	67	589	234 00	117 25
Single comfortables.....	Good.	154	.....	310 00	279 00
Single ".....	Medium	42	.....	84 00	56 00
Single ".....	Poor.	10	206	20 00	10 00
Double ".....	Good.	9	.....	22 50	22 50
Double ".....	Medium	4	13	10 00	6 67
Counterpanes.....	Good.	331	.....	413 75	372 38
Counterpanes.....	Medium	50	.....	62 50	41 67
Counterpanes.....	Poor.	20	401	25 00	12 50
Single sheets.....	Good.	967	.....	676 90	609 21
Single ".....	Medium	292	.....	204 40	136 27
Single ".....	Poor.	70	1329	49 00	24 50
Double sheets.....	Good.	26	.....	26 00	23 40
Double ".....	Medium	14	40	14 00	8 85
Pillow-cases.....	Good.	574	.....	143 50	129 15
Pillow ".....	Medium	128	.....	32 00	21 34
Pillow ".....	Poor.	81	783	20 25	10 13
Billiard table spreads.....	Good.	3	3	3 00	2 06
Bureau spreads.....	Good.	98	.....	9 80	8 82
Bureau ".....	Medium	35	.....	3 50	2 33
Bureau ".....	Poor.	12	145	1 20	60
Stand ".....	Good.	14	.....	84	76
Stand ".....	Medium	26	.....	1 56	1 05
Stand ".....	Poor.	6	46	36	18
Window-curtains.....	Good.	310	.....	310 00	279 00
Window ".....	Medium	24	.....	24 00	16 00
Window ".....	Poor.	9	343	9 00	4 50
Roller-towels.....	Good.	114	.....	45 60	41 04
Roller ".....	Medium	28	.....	11 20	7 47
Roller ".....	Poor.	18	160	7 20	3 60
Bathing-towels.....	Good.	277	.....	38 78	34 91
Bathing ".....	Medium	135	.....	18 90	12 60
Bathing ".....	Poor.	60	472	8 40	4 20
Toilet ".....	Good.	121	.....	24 20	21 78
Toilet ".....	Medium	28	.....	5 60	3 73
Toilet ".....	Poor.	43	192	8 60	4 30
Chambers.....	Good.	230	.....	103 50	93 15
Chambers.....	Medium	70	300	31 50	19 88
Chambers, rubber.....	Good.	11	11	24 75	22 28
Bed-pans and urinals.....	Good.	9	.....	8 63	7 77

## MALE DEPARTMENT.—Continued.

## DESIGNATING LETTER OF HALL

A.	B.	C.	D.	E.	F.	G.	H.	J.	K.
1					2	5		2	5
1	1	1	1	1	1	1	1	1	1
2	10			2					
	1								
8	32	40	6		28	30	10	28	20
6			8	22	7	5	11	6	7
2			7			4			16
		3				12		1	
1				1		2			2
1	1			1				5	
2			1		7				
		41	11	5	4		1	15	44
22	70	62	11	28	47	33	23	24	24
22	4	3	5	13	25	41	18	24	23
5		2	4	5		24	5	10	12
3	12	14	16	5	21	17	9	37	21
6			2	5	3	2	6		18
1		3	1			1	2		2
1	1	1	1	1	1	1	1	1	
	1							1	2
12	33	33	35	10	38	61	23	50	36
7	3	13		8	4		4	2	9
4	1	5		8				2	
40	75	160	62	100	50	176	53	115	136
31	50		22	16	80		38	35	20
15	17		2	3	28			5	
4	2	3	4	4		4	3	2	4
	2		3	1	3			3	2
25	55	71	46	46	28	107	31	85	80
15	23		2		54		19	15	
12	14		3	8	12			21	11
	1				1	1			
	23	8	7	16	18	6	8	12	
2	13		3	4	8	3	2		
2	8					2			
	3			9			2		
2	1				15	2		6	
2						4			
12	35	49	2	12	38	49	13	42	58
4	5		13				2		
4	1	2			2				
5	14	10	2	6	13	24	14	16	10
3	4	8	3	2					8
1	4	2	1				1	3	6
25	50	21	19	10	20	45	19	38	30
7	19	13	13	17	30	1	10	5	20
8	21			4	11		1	5	10
4	28	22		5	14	20	8	10	10
	11		6		6				5
4	20			4	4	3		3	5
8	25	25	17	21	18	27	13	42	34
11	10	10			19	12	3	2	3
2			2	2			2	3	
1		1	1		2	1	1	1	1

## REPORT OF THE BOARD OF TRUSTEES

## FURNITURE OF THE HALLS OF THE

ARTICLES.	Quality.	Class.	Whole No.	Cost.	Present Value.
Bed pans and urinals.....	Medium	3	12	\$2 88	\$1 74
Toilet-pitchers.....	Good.	14	-----	7 00	7 00
Toilet ".....	Poor.	5	19	2 50	1 25
Toilet-basins.....	Good.	16	-----	8 00	8 00
Toilet ".....	Medium	7	23	3 50	1 83
Soap-slabs.....	Good.	22	22	3 74	3 74
Spittoons.....	Good.	8	-----	2 40	2 16
Spittoons.....	Medium	4	12	1 20	75
Spittoons, rubber.....	Good.	2	-----	4 00	3 60
Spittoons, ".....	Poor.	2	4	4 00	2 00
Spittoons, paper.....	Good.	35	-----	36 46	32 82
Spittoons, ".....	Medium	26	61	27 08	16 74
Spittoons, hand.....	Good.	7	7	2 63	2 44
Tin wash-basins.....	Good.	3	-----	1 20	1 20
Tin ".....	Medium	4	7	1 60	93
Paper basins.....	Good.	3	3	1 36	87
Wooden pails.....	Good.	23	-----	5 75	5 75
Wooden ".....	Medium	29	52	7 25	4 72
Dust-brushes.....	Good.	15	-----	6 75	6 75
Dust-brushes.....	Medium	16	-----	7 20	4 80
Dust-brushes.....	Poor.	11	42	4 95	2 48
Dust-pans.....	Good.	14	-----	3 50	3 50
Dust-pans.....	Medium	13	-----	3 25	2 18
Dust-pans.....	Poor.	5	32	1 25	63
Brooms and mops.....	Good.	51	-----	10 95	10 95
Brooms ".....	Medium	76	127	18 10	11 02
Rubber door-mats.....	Good.	1	-----	2 00	1 80
Rubber ".....	Poor.	2	3	4 00	2 00
Cane ".....	Good.	2	-----	2 00	1 80
Cane ".....	Poor.	5	7	5 00	2 50
Scrub-brushes.....	Good.	13	-----	2 60	2 60
Scrub ".....	Medium	25	38	7 00	4 20
Razors.....	Good.	2	-----	2 00	1 80
Razors.....	Medium	15	17	15 00	9 34
Razor-strops.....	Good.	5	-----	2 50	2 25
Razor ".....	Medium	11	16	5 50	3 00
Shaving mugs and brushes.....	Good.	15	-----	3 00	2 90
Shaving ".....	Medium	11	26	2 20	1 24
Shoe brushes.....	Good.	5	-----	2 50	2 25
Shoe ".....	Medium	11	16	5 50	3 42
Barbers' aprons.....	Good.	5	-----	1 50	1 35
Barbers' ".....	Medium	4	9	1 20	70
Rubber sheets.....	Good.	18	-----	18 00	16 20
Rubber ".....	Medium	19	37	19 00	10 00
Lanterns.....	Good.	10	10	10 00	8 77
Scissors.....	Good.	2	2	70	50
Shears.....	Good.	9	-----	6 75	6 08
Shears.....	Medium	6	15	4 50	2 56
Step-ladders.....	Good.	7	-----	31 50	28 35
Step-ladders.....	Medium	4	11	18 00	12 00
Hair-brushes.....	Good.	1	-----	50	45
Hair ".....	Medium	16	17	8 00	4 67
Match-safes.....	Good.	14	14	2 80	2 33
Bird-cages.....	Good.	5	5	5 00	4 26
Birds.....	Good.	3	3	Donated.	6 00
Rubber-handle carving knives.....	Good.	7	-----	7 00	6 30

## MALE DEPARTMENT.—Continued.

## DESIGNATING LETTER OF HALL

A.	B.	C.	D.	E.	F.	G.	H.	J.	K.
				1	1				1
1	5				3	2	1	2	
	1			3	1				
2	3	1	1		4	3		2	
	3			3			1		
2	9	2	1	1	2	1	1	1	2
1	3	1			2				1
				1		2			1
								2	
								2	
4	3	5	2	5	5		3	3	5
3	1	2	3		6	6	3	1	1
1		1	1	1	1	1	1		
2									1
			1	2		1			
1								1	1
	4	2			7	2		8	
4	2	1	4	5		2	4		7
1	2	1	1		2	1	2	3	2
1	1	1	1	4	4	1		1	2
	3		3			1		1	3
2	1	1	1	1	3	2	1	2	
	4	1	3		2		1		2
	1			1		1		1	1
5	9	9	3	4	1	7	2	8	3
6	13	1	6	8	16	3	6	6	11
	1								
		1	2						
								1	
2	2				1				
1	3	4		2			3		
2	4	1	5	4	5	3	1	5	1
				1			1		
2	3	2	2	1	2	1		1	1
1		1	1		1	1			
1	1	1	1	1	2		1	1	2
1	2	1		4	1	1	1	1	1
	2		2		2	1	1	1	1
	1	1				1	1		1
1	2		1	1	1	2	1	1	1
	1			1		1	1	1	
1			1		1				1
2	1	2		3	1	3	2	1	3
2		2	5	2	3		1	2	2
1	1	1	1	1	1	1	1	1	1
		1	1						
1	1	1		1	1	1	1	2	
	1		1		1		1		2
1	1	1		1	1			2	
			1			1	1		1
								1	
2	2	2	2	1	1	1	1	2	2
1	2	1	1	1	3	1	1	3	
	1				1	2			1
	1				1	1			
1		1	1	1		1	1	1	

## FURNITURE OF THE HALLS OF THE

ARTICLES.	Quality.	Class.	Whole No.	Cost.	Present Value.
Bed pans and urinals.....	Medium	3	12	\$2 88	\$1 74
Toilet-pitchers.....	Good.	14	-----	7 00	7 00
Toilet ".....	Poor.	5	19	2 50	1 25
Toilet-basins.....	Good.	16	-----	8 00	8 00
Toilet ".....	Medium	7	23	3 50	1 83
Soap-slabs.....	Good.	22	22	3 74	3 74
Spittoons.....	Good.	8	-----	2 40	2 16
Spittoons.....	Medium	4	12	1 20	75
Spittoons, rubber.....	Good.	2	-----	4 00	3 60
Spittoons, ".....	Poor.	2	4	4 00	2 00
Spittoons, paper.....	Good.	35	-----	36 46	32 82
Spittoons, ".....	Medium	26	61	27 08	16 74
Spittoons, hand.....	Good.	7	7	2 63	2 44
Tin wash-basins.....	Good.	3	-----	1 20	1 20
Tin ".....	Medium	4	7	1 60	93
Paper basins.....	Good.	3	3	1 36	87
Wooden pails.....	Good.	23	-----	5 75	5 75
Wooden ".....	Medium	29	52	7 25	4 72
Dust-brushes.....	Good.	15	-----	6 75	6 75
Dust-brushes.....	Medium	16	-----	7 20	4 80
Dust-brushes.....	Poor.	11	42	4 95	2 48
Dust-pans.....	Good.	14	-----	3 50	3 50
Dust-pans.....	Medium	13	-----	3 25	2 18
Dust-pans.....	Poor.	5	32	1 25	63
Brooms and mops.....	Good.	51	-----	10 95	10 95
Brooms ".....	Medium	76	127	18 10	11 02
Rubber door-mats.....	Good.	1	-----	2 00	1 80
Rubber ".....	Poor.	2	3	4 00	2 00
Cane ".....	Good.	2	-----	2 00	1 80
Cane ".....	Poor.	5	7	5 00	2 50
Scrub-brushes.....	Good.	13	-----	2 60	2 60
Scrub ".....	Medium	25	38	7 00	4 30
Razors.....	Good.	2	-----	2 00	1 50
Razors.....	Medium	15	17	15 00	9 34
Razor-strops.....	Good.	5	-----	2 50	2 25
Razor ".....	Medium	11	16	5 50	3 00
Shaving mugs and brushes.....	Good.	15	-----	3 00	2 90
Shaving ".....	Medium	11	26	2 20	1 24
Shoe brushes.....	Good.	5	-----	2 50	2 25
Shoe ".....	Medium	11	16	5 50	3 42
Barbers' aprons.....	Good.	5	-----	1 50	1 35
Barbers' ".....	Medium	4	9	1 20	70
Rubber sheets.....	Good.	18	-----	18 00	16 20
Rubber ".....	Medium	19	37	19 00	10 00
Lanterns.....	Good.	10	10	10 00	8 77
Scissors.....	Good.	2	2	70	50
Shears.....	Good.	9	-----	6 75	6 00
Shears.....	Medium	6	15	4 50	2 56
Step-ladders.....	Good.	7	-----	31 50	28 35
Step-ladders.....	Medium	4	11	18 00	12 00
Hair-brushes.....	Good.	1	-----	50	45
Hair ".....	Medium	16	17	8 00	4 67
Match-safes.....	Good.	14	14	2 80	2 33
Bird-cages.....	Good.	5	5	5 00	4 36
Birds.....	Good.	3	3	Donated.	6 00
Rubber-handle carving knives.....	Good.	7	-----	7 00	6 30

## MALE DEPARTMENT.—Continued.

## DESIGNATING LETTER OF HALL.

A.	B.	C.	D.	E.	F.	G.	H.	J.	K.
1	5			1	1				1
2	1			3	3	2	1	2	
2	3	1	1		1			2	
2	2			3	4	3			
1	3	1	1	1	2	1	1	1	2
				1	2				1
						2			1
								2	
4	3	5	2	5	5		3	3	5
3	1	2	3		6	6	3	1	1
1		1	1	1	1	1	1		
2									1
1			1	2		1			
								1	1
4	4	2			7	2		8	
1	2	1	4	5		2	4		7
1	2	1	1		2	1	2	3	2
1	1	1	1	4	4	1		1	2
	3		3			1		1	3
2	1	1	1	1	3	2	1	2	
	4	1	3		2		1		2
	1			1		1		1	1
5	9	9	3	4	1	7	2	8	3
6	13	1	6	8	16	3	6	6	11
	1								
			2						
		1						1	
2	2				1				
1	3	4		2			3		
2	4	1	5	4	5	3	1	5	1
				1			1		
2	3	2	2	1	2	1		1	1
1		1	1		1	1			
1	1	1	1	1	2		1	1	2
1	2	1		4	1	1	1	1	1
1	2		2		2	1	1	1	1
	1	1				1	1		1
1	2		1		1	2	1	1	1
	1			1		1	1	1	
1			1		1				1
2	1	2		3	1	3	2	1	3
2		2	5	2	3		1	2	2
1	1	1	1	1	1	1	1	1	1
		1	1						
1	1	1		1	1	1	1	2	
	1		1		1		1		2
1	1	1		1	1			2	
			1			1	1		1
								1	
2	2	2	2	1	1	1	1	2	2
1	2	1	1	1	3	1	1	3	
	1				1	2			1
	1				1	1			
1		1	1	1		1	1	1	

## FURNITURE OF THE HALLS OF THE

ARTICLES.	Quality.	Class.	Whole No.	Cost.	Present Value.
Rubber-handle carving knives.....	Medium	3	10	\$3 00	\$2 00
Rubber-handle carving forks.....	Good.	7	-----	7 00	6 30
Rubber-handle " ".....	Medium	3	10	3 00	2 00
Rubber-handle bread-knives.....	Good.	7	-----	7 00	6 30
Rubber-handle " ".....	Medium	3	10	3 00	1 83
Rubber-handle table " ".....	Good.	340	-----	127 50	114 75
Rubber-handle " ".....	Poor.	9	349	3 37	2 25
Plated table-forks.....	Good.	336	-----	128 80	115 92
Plated " ".....	Medium	15	351	5 75	3 64
Plated tablespoons.....	Good.	317	-----	121 47	109 33
Plated " ".....	Medium	21	338	8 04	5 30
Plated teaspoons.....	Good.	321	-----	64 20	57 78
Plated " ".....	Poor.	7	328	1 40	70
Boxwood mustard-spoons.....	Good.	41	41	1 70	1 65
Bone salt-spoons.....	Good.	43	43	3 03	2 84
Dinner-casters.....	Good.	36	-----	72 00	72 00
Dinner " ".....	Medium	5	41	5 00	3 33
Caster bottles.....	Good.	155	-----	26 35	26 35
Caster " ".....	Poor.	10	165	1 70	85
Dinner-plates.....	Good.	305	-----	70 15	70 15
Dinner " ".....	Medium	68	373	15 64	9 58
Breakfast-plates.....	Good.	211	-----	21 10	21 10
Breakfast " ".....	Medium	37	248	3 70	2 08
Sauce-plates.....	Good.	236	236	13 77	13 77
Cups and saucers.....	Good.	506	-----	30 36	30 36
Cups " ".....	Medium	155	661	9 30	5 68
Large vegetable dishes.....	Good.	24	-----	16 80	16 80
Large " ".....	Medium	3	27	2 10	1 40
Medium " ".....	Good.	24	24	13 20	13 20
Small " ".....	Good.	3	3	1 20	1 20
Large platters.....	Good.	24	-----	30 00	30 00
Large " ".....	Medium	2	26	2 50	1 67
Medium platters.....	Good.	18	18	12 60	12 13
Small " ".....	Good.	5	-----	2 25	2 25
Small " ".....	Medium	6	11	2 70	1 43
Bowls.....	Good.	321	-----	57 78	57 78
Bowls.....	Medium	62	383	11 16	6 78
Large tea-trays.....	Good.	8	-----	16 00	16 00
Large " ".....	Medium	1	9	2 00	1 33
Medium " ".....	Good.	6	-----	9 00	9 00
Medium " ".....	Medium	10	16	15 00	10 00
Small " ".....	Good.	10	10	10 00	9 00
Tumblers.....	Good.	277	277	27 70	26 72
Salt-cellar.....	Good.	62	62	5 90	5 90
Water-pitchers.....	Good.	30	-----	18 00	18 00
Water-pitchers.....	Poor.	7	37	4 20	2 10
Milk and cream pitchers.....	Good.	25	-----	8 95	8 95
Milk " ".....	Medium	9	34	3 36	1 73
Soup-ladles.....	Good.	7	-----	4 90	4 90
Soup " ".....	Medium	5	12	3 50	2 05
Dish-pans.....	Good.	14	-----	14 00	14 00
Dish-pans.....	Medium	3	17	3 00	1 83
Dinner-bells.....	Good.	7	-----	3 50	3 50
Dinner " ".....	Medium	4	11	2 00	1 08
Table-cloths.....	Good.	18	-----	36 00	36 00
Table " ".....	Medium	7	25	14 00	8 00
Colored table-spreads.....	Good.	9	9	22 50	22 50

OF THE ASYLUM FOR THE INSANE.

77

MALE DEPARTMENT.—Continued.

DESIGNATING LETTER OF HALL.

A.	B.	C.	D.	E.	F.	G.	H.	J.	K.
	1				1				1
1	1	1	1	1	1	1	1	1	1
	1				1				1
1		1	1	1		1	1	1	
	1				1				1
24	28	39	24	24	44	45	24	44	44
	7								2
24	35	38	24	24	48	45	24	44	30
	1								14
22	36	24	21	23	42	45	24	44	36
		12	1						8
23	33	29	23	23	38	45	23	44	40
	1	6							
3	6	2	2	4	6	6	2	6	4
1	6	3	3	4	6	6	5	2	7
2	6		2	2	6	6		6	6
		3					2		
9	21	10	8	8	24	23	8	24	20
3	3					1			3
22	35	20	18	24	42	47	22	31	44
1	5	9	5	1			9	20	18
24	30		20	23	31	45	18	20	
	5	13	4	1			4	10	
20	34	38	19	22	33	4	25	41	
31	50	56	32	30	71	73	27	59	77
13	37	14	8	19	11	16	28	9	
4	1	5	3	3	1		2	4	1
								2	1
4	5	6	3	3	4			4	
				2	1				
4	3	3	3	2	3		2	3	1
						2			
	3	2	3	2	3	2		3	
			1		2	1	1		
			4	1		1			
23	14	42	20	19	46	48	19	42	48
1	26	7	6	6			7	4	5
1	2	2						2	1
									1
	2	2		1	1				
1			1			3	2	2	1
1	2	1	1	1	1		1	2	
23	31	45	16	23	34	39	18	12	36
4	8	3	4	4	12	8	5	7	7
2	2	3	2	2	2	5	3	4	5
	1	1	1		1	1	1		1
1	3	1	3	4	5	2		4	2
1	2		1			2	1	1	1
1		1		1	1	1		2	
1			1			1			2
	1	1	2	1	2	1	2	2	2
1	1					1			
		2	1	1		1		1	1
1	1				1		1		
	6				6	6			
	6				1				
	3				3			3	



## REPORT OF THE BOARD OF TRUSTEES

## FURNITURE OF THE HALLS OF THE

ARTICLES.	Quality.	Class.	Whole No.	Cost.	Present Value.
Cupboard and salver spreads .....	Good.	48	-----	\$8 96	\$8 96
Cupboard " " " .....	Medium	33	81	6 44	4 14
Dish-towels .....	Good.	75	-----	9 00	9 00
Dish-towels .....	Medium	40	115	4 80	2 86
Bread, knife, and meat boards .....	Good.	21	-----	4 20	4 20
Bread, " " " " .....	Medium	10	31	2 00	1 28
Tin water-pails .....	Good.	7	-----	7 00	7 00
Tin " " " " .....	Medium	5	12	5 00	3 27
Dining-room aprons .....	Good.	6	-----	1 50	1 50
Dining-room " " .....	Medium	13	19	3 25	2 05
Tin cups .....	Good.	10	10	1 70	1 70
Tin plates .....	Good.	9	-----	90	90
Tin " " " " .....	Medium	5	14	50	33
Towel rollers and racks .....	Good.	23	-----	11 50	11 50
Towel " " " " .....	Medium	6	29	3 50	2 05
Washboards .....	Good.	6	6	1 50	1 33
Inkstands .....	Good.	12	12	1 80	1 52
Ceiling-brushes .....	Good.	5	-----	6 25	5 63
Ceiling " " " " .....	Medium	6	11	7 50	5 00
Whisk brooms .....	Good.	7	-----	75	68
Whisk " " " " .....	Medium	9	14	1 35	75
Steinway piano .....	Good.	1	1	Donated.	325 00
Billiard tables .....	Good.	2	-----	Donated.	450 00
Billiard " " " " .....	Poor.	1	3	-----	25 00
Bagatelle tables .....	Poor.	1	1	-----	20 00
Black walnut desk .....	Medium	1	1	10 00	7 50
Engravings .....	Good.	22	22	Donated.	66 00
Lithographs .....	Good.	10	10	Donated.	35 00
Chromos .....	Good.	20	-----	Donated.	60 00
Chromos .....	Medium	6	26	Donated.	12 00
Back-gammon boards, games, etc. ..	Good.	14	-----	8 06	8 06
Back-gammon " " " " ..	Medium	13	27	10 48	6 34
4 tack-hammers, 8 mouse-traps, 11 tape-measures, 27 combs, 2 clothes- baskets, 9 gas-sticks, etc. ....	-----	-----	-----	12 48	9 02

MALE DEPARTMENT.—Continued.

DESIGNATING LETTER OF HALL.

A.	B.	C.	D.	E.	F.	G.	H.	J.	K.
-----	7	-----	9	-----	10	8	-----	10	4
5	10	-----	-----	4	-----	-----	6	6	2
6	10	9	4	-----	3	22	1	12	8
-----	7	2	2	6	7	4	5	2	5
2	-----	3	3	3	3	2	1	3	1
1	3	-----	1	-----	1	1	2	-----	2
-----	-----	1	1	1	1	1	1	1	-----
1	1	1	-----	-----	1	-----	-----	-----	1
-----	2	-----	-----	-----	-----	-----	-----	4	-----
1	2	5	-----	-----	-----	-----	-----	4	1
1	1	1	1	1	1	1	1	1	1
1	1	1	1	1	1	1	1	1	1
3	-----	-----	-----	-----	-----	-----	-----	2	-----
1	2	2	1	1	4	3	2	4	3
1	2	1	1	1	-----	-----	-----	-----	-----
-----	1	-----	1	-----	1	1	1	1	-----
1	2	1	1	1	2	1	1	1	1
-----	1	1	-----	1	1	1	-----	-----	-----
1	-----	-----	1	-----	-----	1	1	1	1
1	1	1	1	1	-----	-----	-----	-----	-----
1	-----	1	-----	-----	2	1	-----	1	3
-----	1	-----	-----	-----	-----	-----	-----	-----	-----
-----	1	-----	-----	-----	1	-----	-----	-----	-----
-----	-----	-----	-----	-----	-----	1	-----	-----	-----
-----	-----	-----	-----	-----	-----	-----	-----	1	-----
-----	1	-----	-----	-----	-----	-----	-----	-----	-----
-----	7	-----	-----	-----	-----	15	-----	-----	-----
-----	10	-----	-----	-----	-----	-----	-----	-----	-----
-----	3	4	2	-----	2	5	-----	1	3
1	3	-----	-----	-----	2	-----	-----	-----	-----
2	3	2	-----	-----	-----	1	-----	-----	-----
-----	2	1	2	3	2	3	2	1	2

## XVI. FUEL.

500 tons Brazil block coal @ 4.15	\$2,075 00
27 tons Egg stone coal @ 9.45	255 15
7 tons Chestnut stone coal @ 9.25	64 75
200 cords stove-wood @ 2.25	450 00
3 bbls. charcoal @ 60c	1 80
	<hr/>
	\$2,846 70

Female Dep't.	Male Dep't.		Present Value.
XVII. LOWER STORE ROOM.			
<i>All new Articles.</i>			
25		Bakers, large size	\$13 75
	16	" medium size	6 40
21		" small size	5 25
	1	Brass dinner-bell	40
19	6	Bed-pans	26 00
42	8	Mustard-bottles	8 50
46	21	Pepper "	11 39
62	81	Vinegar "	17 16
19	38	Tumblers	5 13
10		Goblets	1 90
112		Bowls	19 04
14		Large yellow bowls	2 65
	5	Casters	9 50
33		Chambers	14 85
	7	Covered chambers	6 30
1	16	Tin chambers	8 50
12	4	Rubber chambers	36 00
	2	Glass globes	2 00
51		Yellow pie plates	5 10
8		Deep fruit dishes	3 20
9	4	Covered butter-dishes	3 50
40	24	Oblong vegetable dishes	22 40
103		" " " small	20 60
22		Plates, bread	13 20
5		" butter	50
100	4	" dinner	12 48
106	23	" tea	10 32
131	34	" same	10 73
16	5	Platters, large	31 50
18	27	" medium	45 00
	6	" small	3 60
28		Pitchers, cream	7 00
46	89	" milk	54 00
	34	" water	18 70
2	12	Salt cups, individual	70
	9	" " table	72
20	1	Shaving and tooth mugs	3 57
	24	Soap slabs	2 40
9		Spittoons, earthen	3 15
8	8	" hand	6 78
	2	Paper pails	2 70
15	3	" spittoons	18 90
7	17	" wash-basins	12 00
37	3	Hard rubber-handle knives	15 20
	12	" " " carving-knives	16 80
	13	" " " forks	18 20
	6	" " " bread-knives	6 00

Female Dep't	Male Dep't		Present Value.
LOWER STORE ROOM.— <i>All new Articles.—Continued.</i>			
83		Plated forks.....	\$33 20
33		“ tablespoons.....	13 20
12		“ “ extra.....	13 50
12		“ teaspoons.....	2 45
4	2	Soup-ladles.....	2 52
48	17	Bone salt-spoons.....	2 71
46	18	Wood mustard-spoons.....	2 66
53		Tea cups.....	6 36
80	51	“ saucers.....	15 72
2		Trays, 30 inch.....	3 20
4		“ 24 “.....	5 00
3	4	“ 20 “.....	7 00
9	17	“ 16 “.....	23 40
	4	“ 12 “.....	3 20
1	11	Urinals.....	7 20
22	52	Toilet basins.....	33 30
31	27	“ pitchers.....	26 10
17	8	Brushes, dust.....	12 50
39	7	“ hair.....	15 93
8	18	“ scrub.....	7 80
	38	Brushes, shaving.....	7 98
	9	“ shoe.....	5 40
32	5	“ tooth.....	4 62
4		“ window.....	3 60
49	17	Brooms, house.....	13 86
2		“ snow.....	1 00
5	2	“ wisp.....	88
42	29	Combs, dressing.....	13 90
33		“ fine.....	4 81
3		Door-mats, rubber.....	6 00
6	11	Mop-handles.....	5 10
	12	Boxes shoe-blackening.....	84
	3	Packages stove-blackening.....	18
	9	Bars Barber's soap.....	3 15
1		Pound castile soap.....	25
45	56	Cakes tripoli soap.....	6 06
22		“ toilet “.....	2 64
2		Tack-hammers.....	60
3		Tin bakers, round.....	2 10
3		“ “ square.....	2 10
3		Pots for hot water.....	4 80
10		Coffee-pots.....	15 00
4		Dish-pans.....	5 60
64	26	Dust-pans.....	18 90
	1	Tin match-safe.....	15
	6	Iron “ safes.....	1 20
12		Milk cans, $\frac{1}{2}$ gal.....	6 00
3		“ “ $\frac{1}{4}$ gal.....	90
21		Tin cups.....	4 20
24	16	“ plates.....	3 60
	14	“ sauce-pans.....	4 90
1		Tea-pot stand.....	25
18		Sugar-tins.....	3 60
5		“ “ large.....	1 50
12	2	Tin tea-pots, large.....	17 50
6	2	“ “ medium.....	8 00
7		“ “ small.....	5 60
25	6	Wooden pails.....	6 50

Female Dep't	Male Dep't		Present Value.
<b>LOWER STORE ROOM.—All new Articles.—Continued.</b>			
-----	10	Individual china tea-pots.....	\$3 00
-----	8	“ “ sugar-bowls.....	2 00
-----	10	Individual china cream-pitchers.....	2 20
1	6	Glass lamp-chimneys.....	1 05
-----	18	Razor-strops.....	13 50
-----	3	Razors.....	3 00
-----	10	Razors.....	5 00
2	-----	Bread-boards.....	60
1	-----	Knife-board.....	30
1	-----	Incomplete set crockery.....	6 00
5	-----	Sponges.....	2 00
1	-----	Odd lot of knives and forks.....	1 50
8	-----	Lanterns.....	7 20
2	1	Doz. Bath brick.....	3 75
			<b>\$1,044 90</b>

## XVIII. UPPER STORE ROOM.

*Female Department.*

	Present Value.
2 worsted dresses.....	\$3 00
37 calico dresses.....	37 00
17 cottonade dresses.....	25 50
13 flannel skirts.....	5 20
49 cotton-flannel skirts.....	19 60
16 balmoral skirts.....	17 50
24 “ “.....	12 00
10 hoop skirts.....	2 00
10 felt and quilted skirts.....	7 50
8 white cotton skirts.....	3 20
3 calico skirts.....	1 20
45 cotton-flannel wrappers.....	13 50
5 Merino wrappers.....	1 50
1 corset.....	50
1 pair cotton drawers.....	40
47 “ “ flannel drawers.....	14 10
50 chemises.....	17 50
28 night-dresses.....	16 80
80 aprons.....	6 40
8 night-caps.....	1 20
24 under-waists.....	6 00
105 handkerchiefs.....	14 25
2 calico sacques.....	1 40
13 pair home knit wool hose.....	4 55
9 dozen pairs cotton hose.....	17 63
85 pairs cotton hose.....	12 75
2 pairs wool hose.....	40
10 pairs cuffs.....	3 00
14 pairs cuffs.....	2 10
36 collars.....	3 90
8 shawls.....	28 50
34 pairs cloth and lisle-thread gloves.....	9 42
126 pairs leather laced and button boots.....	90 30
138 “ cloth laced “ “ “.....	168 00
47 “ slippers.....	57 65
4 “ rubbers.....	3 00
1 bottle jettine.....	25

442 yards calico prints.....	\$33 15
68 " gingham.....	10 20
317½ " bleached muslin.....	36 42
48¾ " brown sheeting.....	4 88
245 " heavy do.....	15 95
184 " paper cambric.....	13 80
32 " drilling.....	3 84
3 dozen knitting needles.....	30
18 papers pins.....	1 08
8 boxes black pins.....	80
43 papers needles.....	2 10
10 gross hooks and eyes.....	1 00
5½ dozen thimbles.....	2 20
33 pieces dress braid.....	2 31
33 " corset clasps.....	2 64
10 yards elastic tape.....	90
36 " elastic cord.....	1 35
9 steel crochet-hooks.....	48
4 circle-combs.....	1 20
25 back ".....	3 48
2 belts.....	1 20
1½ pounds hair-pins.....	22
11 boxes ".....	1 10
1 bunch beads.....	20
¾ gross corset-laces.....	90
26 spools sewing-silk.....	3 12
19 " button-hole twist.....	76
1 lot of black sewing silk.....	2 25
58 10-12 dozens spool-thread.....	39 70
9 spools linen do.....	1 08
1½ lbs. linen do.....	2 30
4 bunches embroidery-cotton.....	2 40
14 lbs. knitting-cotton.....	7 42
18 skeins white wool-yarn.....	3 60
13 " blue ".....	1 95
¾ box red yarn.....	1 75
1 lot sundries.....	3 00

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\$849 73

## XIX. UPPER STORE ROOM.

*Male Department.*

103 men's chip hats.....	\$32 90
9 " straw hats.....	9 00
1 " wool hat.....	1 75
12 " overcoats.....	60 00
9 " wool coats.....	39 00
3 " " ".....	9 50
8 " cotton coats.....	12 00
13 pairs men's wool pants.....	35 00
16 " " cotton pants.....	16 70
4 " linen pants.....	3 60
17 woolen vests.....	22 00
34 linen ".....	29 50
7 " coats.....	4 90
9 colored cotton shirts.....	4 50
40 white bosom shirts.....	30 00
24 plain shirts.....	13 60
10 shirt fronts.....	1 50
19 dozen linen collars.....	30 40
21 boxes paper collars.....	3 15
80 cotton flannel wrappers.....	62 90
62 pairs cotton flannel drawers.....	49 98
178 " home knit cotton socks.....	53 40

49 pairs cotton socks	\$19 09
41 " shaker wool socks	12 30
55 " home knit wool socks	19 25
67 " suspenders	31 10
34 linen handkerchiefs	7 40
21 black neck ties	3 15
4 wool neck scarfs	2 00
13 pairs cloth gloves	7 80
6 " wool mitts	2 40
15 " men's calf boots	65 00
81 " " leather and cloth shoes	214 95
10 " " carpet slippers	9 00
2 " " rubbers	2 00
68 " " leather slippers	91 80
2 dozen spools thread	1 35
4 pieces coat binding	3 60
Pins, needles, tape, etc.	1 75
3 dozen pants and vest buckles	60
7½ " hard rubber overcoat buttons	3 75
9 " horn coat buttons	3 60
4½ " " vest buttons	1 13
10 dozen black pants buttons	30
1 miscellaneous lot of buttons	3 25

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**\$1,020 77**


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Female Dep't.	Male Dep't.		Present Value.
<b>XX. PROVISIONS.</b>			
260	150	Lbs. brown sugar	\$43 05
300	150	" coffee	51 75
300		" loaf "	36 00
125	25	" granulated sugar	16 50
150	350	" java coffee	130 00
125	175	" chickory	39 00
80	20	" black tea	60 00
8		" green tea	7 20
40		Gall. molasses	12 00
30	40	" syrup	42 00
70	35	" vinegar	15 75
752	168	Lbs. butter	174 80
200	20	" lard	39 60
60		" cheese	7 80
60	20	Doz. eggs	11 20
2		Doz. lemons	75
10	1	Lbs. cream tartar	5 83
40		" baking soda	3 20
3		" " powder	1 20
25		Packages national yeast cakes	1 75
1		Bbl. salt	1 70
225	100	Lbs. hominy	4 95
100	125	" rice	15 75
30	3	" corn starch	3 47
2		" gelatine	4 24
4	2	Pecks dried corn	4 50
208		Bbls. flour	1,310 40
200	200	Lbs. Scotch oat-meal	13 00
70	40	" crackers	7 70
662		" cured hams	66 20
950		" " shoulders	76 00

Female Dep't.	Male Dep't.		Present Value.
PROVISIONS.— <i>Continued.</i>			
1000		Lbs. salt pork.....	\$140 00
2		Bbls. mackerel.....	16 20
75		Lbs. codfish.....	4 13
18		“ macaroni.....	3 24
	175	Bushels beets.....	87 50
	225	“ parsnips.....	123 75
	115	“ onions.....	57 50
	78	“ carrots.....	23 40
	60	“ vegetable oysters.....	42 00
	40	“ turnips.....	10 00
	1000	Bunches celery.....	50 00
	2000	Cabbages.....	120 00
	100	Bushels potatoes.....	60 00
100	30	Lbs. dried apples.....	13 00
15		“ currants.....	1 28
340	200	Qts. canned fruits.....	151 20
56		“ tomatoes.....	11 20
64	50	“ fruit jellies.....	28 50
70	10	“ miscellaneous preserves.....	32 00
6		“ blackberry syrup.....	6 00
200	160	Gals. cucumber pickles.....	144 00
100		“ tomato.....	35 00
6		“ minced “.....	3 00
54	32	“ tomato catsup.....	86 00
2160	720	Lbs. soap (Kirk & Co.).....	158 40
20		“ cold water soap (Warfield's).....	2 00
2		“ candles.....	28
9	11	“ mixed spices.....	7 00
18	15	“ ground mustard.....	15 18
40		“ ginger.....	8 80
12	10	“ “ pepper.....	7 04
1/2		“ cayenne.....	25
8		Bottles extracts.....	1 60
3		Lbs. fruit sealing-wax.....	60
			<b>\$3,657 34</b>

## XXI. GENERAL STORE ROOM.

3	counterpanes (Marseilles).....	\$6 00
4	“ (Bates), honeycomb, etc. ....	7 00
30	“ (Allendale).....	30 00
28	“ do. ....	16 80
12	comfortables.....	15 00
52	blankets.....	91 00
16	blankets.....	16 00
20	double sheets (bleached).....	25 00
20	“ “ (unbleached).....	16 00
5	single sheets (bleached).....	3 50
48	“ “.....	19 20
39	rubber “.....	39 00
22	pillow cases.....	5 50
44	“ sacks.....	10 50
10	hair pillows.....	20 00
2	double straw bed sacks.....	3 50
5	single “ “ “.....	6 25
66	“ “ “ “.....	39 50
16	mattress ticks.....	12 00
17	bureau spreads.....	2 12



10 stand spreads.....	\$0 90
5 cupboard spreads.....	75
72 toilet towels.....	21 88
85 bathing towels.....	11 90
3 roller towels.....	1 30
12 kitchen towels.....	1 80
23 yards bleached huck-toweling.....	5 75
2 pieces mosquito netting.....	1 50
14 yards 38-inch buff window holland.....	4 62
21 " 38-inch green ".....	6 93
4 rolls green curtain paper.....	2 60
42 yards 10-4 bleached sheeting.....	13 44
38 1/2 yards 6-4 ".....	10 78
38 1/2 " 58-inch brown sheeting.....	8 42
9 1/2 " ticking.....	1 80
2 " farmer's satin.....	1 80
38 " bleached cotton flannel.....	7 60
14 " thin unbleached sheeting.....	77
21 1/2 " unbleached drilling.....	2 58
17 " unbleached table linen.....	10 20
11 " " " ".....	6 05
12 " turkey red table cloth.....	8 40
8 " " " " ".....	4 00
3 red table spreads.....	1 15
3 1/2 yards check furniture covering.....	63
2 rolls mattress binding.....	75
1 roll carpet binding.....	17
2 balls mattress twine.....	50
13 rolls cotton batting.....	1 95
1 looking glass.....	1 25
8 taper holders and 17 boxes tapers.....	23 25
5 yards enamelled cloth.....	3 75
1 checker board.....	1 00
8 mirrors.....	8 75
96 yards carpet.....	110 40
80 " stair carpeting.....	120 00

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\$893 19

ARTICLES.	Quality.	Cost.	Present Value.
XXII. MISCELLANEOUS.			
1 double stereopticon.....	Good.	\$350 00	\$350 00
870 slides for ".....	Good.	609 00	609 00
1 large screen.....	Poor.	8 00	4 00
2 needle-gun games.....	Good.	Donated.	14 00
1 base viol.....	Good.	Donated.	25 00
1 violin.....	Good.	Donated.	10 00
1 black walnut music stand.....	Good.	Donated.	2 00
3 billiard tables.....	Good.	Donated.	600 00
1 parlor stereoscope.....	Good.	Donated.	15 00
1 model of ship.....	Good.	Donated.	50 00
1 pleasure boat.....	Medium	Donated.	75 00
2 large American flags.....	Medium	12 00	9 00
18 winow awnings and fixtures.....	Poor.	90 00	45 00
3 velocipedes.....	Poor.	2 donated.	30 00
1 bottle Payson's indelible ink.....	Good.	12 00	12 00
2 terra cotta brackets.....	Medium	Donated.	6 00
7 terra cotta hanging baskets.....	Good.	7 50	7 50

ARTICLES.	Quality.	Cost.	Present Value.
<b>MISCELLANEOUS.—Continued.</b>			
1 lawn fountain.....	Good.	Donated.	\$20 00
1 large book-case.....	Good.	\$80 00	75 00
1 old steam boiler.....			100 00
1 hose cart and fixtures.....	Good.		120 00
350 feet 2-inch 3-ply rubber hose.....	Good.	175 00	175 00
325 feet 1-inch rubber hose.....	Good.	97 50	97 50
Nozzles, couplings, etc.....	Good.	30 00	30 00
4 long ladders and ropes.....	Good.	120 00	120 00
3 small ladders.....	Good.	6 00	6 00
2 Babcock fire extinguishers.....	Good.	120 00	120 00
25 suits of clothes for fire guard.....	Good.	125 00	125 00
3 electric telegraph printers, batteries, wire, bells, etc., etc.....	Good.	725 00	725 00
			<b>\$3,577 00</b>

## SUMMARY OF INVENTORIES.

NUMBER.		1874.	1878.
I.	Land.....	\$19,500 00	\$17,056 95
	Buildings.....	507,075 00	723,430 00
II.	Farm, stock, implements, etc.....	5,383 30	5,468 50
III.	Garden, tools, seeds, etc.....	71 10	82 90
IV.	Centre building—Female Department.....	4,987 81	6,127 54
V.	Dispensary—Female Department.....	1,332 82	1,623 97
VI.	Chapel—Female Department.....	1,547 80	1,497 35
VII.	Kitchen, bakery and laundry department.....	3,337 66	2,141 34
VIII.	Boiler and engine room—laundry department.....	457 20	668 70
IX.	Lumber, hardware, and tools—laundry department.....	1,603 62	898 78
X.	Center building—Male Department.....	1,500 18	3,419 10
XI.	Dispensary—Male Department.....		635 66
XII.	Kitchen—Male Department.....	1,591 70	1,958 21
XIII.	Boiler room at well, and Male Department.....	15 00	43 50
XIV.	Furniture halls of Female Department.....	29,105 47	19,668 51
XV.	Furniture halls of Male Department.....		16,229 11
XVI.	Fuel.....	4,115 00	2,846 70
XVII.	Lower store room.....	998 81	1,044 90
XVIII.	Upper store room—Female Department.....	773 03	849 73
XIX.	Upper store room—Male Department.....	644 13	1,020 77
XX.	Provisions.....	2,255 54	3,657 34
XXI.	General store room.....	562 82	893 19
XXII.	Miscellaneous.....	3,587 00	3,577 00
		<b>\$590,444 99</b>	<b>\$814,837 75</b>

From the value of the land belonging to the State a deduction of \$15 per acre has been made. Up to the date of the last report, there had been expended for construction purposes, including the erection of both Asylum

buildings, all outside structures, the warming and ventilating apparatus, boilers, engines, machinery, etc., about \$800,000. In the last inventory all this was appraised at \$500,000. As this valuation has been pronounced too low by competent judges, \$160,000 has been added in the present inventory, \$140,000 representing the decrease in value, which is probably more nearly correct. During the biennial period there has been expended upon the Male Department for construction purposes about \$9,500 in actual improvements and additions elsewhere \$10,000, and \$42,000 in additions to the laundry building and machinery. Deducting one-half of the sum paid for improvements and additions, we have \$723,430 as the actual present value of all the buildings and fixtures.

Since the date of the last report the sum of \$563 has been expended in the purchase of articles for the dispensary, and \$650 for the kitchen of the Male Department. By additions to the library and elsewhere, the value of the contents of the center building of the Female Department is increased about \$1,100. To the furniture of the center building and halls of the Male Department there have been added, through current expense disbursements, articles to the value of about \$2,700, and by direct appropriation \$12,514.54; to that of the halls of the Female Department, by current expense disbursements about \$2,000, and by special appropriation \$2,722.38.

Aside from the increase of \$160,000 in the valuation of buildings and fixtures, as above stated, there has been expended during the past two years, for actual additions to the several buildings and their contents, the sum, in round numbers, of \$84,000. The deterioration in value during the same time is consequently \$19,470.06, of which \$2,443 is the estimated decrease in the value of the land belonging to the State.

## ANALYSIS OF MAINTENANCE DISBURSEMENTS.

	1875.	1876.	1875.	1876.
<b>ATTENDANTS AND ASSISTANTS.</b>				
Salaries.....			\$24,408 57	\$26,085 85
<b>APOTHECARY SHOPS, ETC.</b>				
Alcohol.....	224½ gal.	287½ gal.	\$551 30	\$708 40
Whiskey.....	217 "	179 "	580 07	486 50
Quinine.....	159 oz.	156 oz.	407 70	376 80
Calisaya bark.....	65 lbs.	100 lbs.	104 50	132 50
Drugs.....			515 90	572 79
Fluid extracts.....	90¾ lbs.	154 lbs.	214 00	266 43
Solid extracts.....			74 93	107 59
Sundries.....			253 07	377 45
Sulphate copper.....	199 lbs.	250 lbs.	29 45	30 60
Chlorate of potash.....	36 "	12 "	16 21	3 60
Graduates, syringes, paper, etc.			29 74	31 63
Medicine cups, vials, etc.			38 15	72 26
			<b>\$2,815 02</b>	<b>\$3,166 55</b>
<b>AMUSEMENTS.</b>				
Tuning pianos.....			\$19 50	\$11 00
Croquet games.....			16 16	50
Hack hire, Jubilee Singers.....			5 00	
Retort and tubing.....				21 95
Lanterns, flags, etc.....			9 81	
Freight, etc.....			2 84	
			<b>\$53 81</b>	<b>\$33 45</b>
<b>BOILER AND ENGINE.</b>				
Engineer's wages.....			\$810 00	\$1,080 00
Assistant engineers and pipe fitters.....				
Assistant's wages.....			211 00	804 00
Fireman's.....			1,814 24	1,757 71
Insurance of boilers.....			200 00	100 00
Spindle oil.....	4 bbls.	2 bbls.	233 20	116 40
Catechu.....		497 lbs.	43 69	42 24
Packing.....	126 6-16 lbs.	26¾ lbs.	55 72	9 63
Wicking.....	78¾ lbs.	18 lbs.	30 14	5 58
Lace leather.....			4 00	3 75
Belting.....	39¾ ft.	83 feet	16 60	27 30
Smith and machine work.....			162 11	78 02
Scoops, pick, and thermometer			6 50	
Soda and borax.....			19 32	
Wrenches, tongs, oilers, etc.			8 69	2 49
Flue scrapers.....				5 28
Files, sand and emery paper.....			2 40	
Traveling expenses and hack hire.....			3 00	30 00
Telegrams.....			2 12	
Freight.....			18 83	8 71
Cartage, etc.....			1 70	1 50
			<b>\$3,643 26</b>	<b>\$4,072 61</b>

	1875.	1876.	1875.	1876.
<b>FUEL.</b>				
Brazil block coal.....	4,866 1302-2000 tons	5,361 590-2000 tons	\$27,287 12	\$25,264 37
Egg and chestnut stone coal..	63 1080-2000 tons	36 485-2000 tons	618 90	344 65
Block stove-wood .....	297 cords	470 cords	668 25	1,033 00
Oak and pine 4 ft. wood.....			42 50	34 50
Charcoal .....	20 bbls.		12 25	4 10
Wheelbarrows, scoops, etc.....			29 55	22 10
Laborers' work .....			1,163 79	619 70
Telegrams .....			43	25
			<b>\$29,822 79</b>	<b>\$27,322 67</b>
<b>FURNITURE.</b>				
Unbleached sheetings .....			\$302 05	\$185 79
Bleached and linen sheetings..			185 56	83 57
Bed-ticking .....	620 yards	40 $\frac{1}{4}$ yards	149 14	11 07
Hair mattresses .....		16	25 42	203 00
Hair pillows .....		12		24 00
Blankets .....		53 pairs		133 24
Yarn for serging .....			2 50	2 00
Rubber sheets .....	60.	84	75 00	87 00
Bed-spreads .....			206 03	101 25
Calico for comfortables .....	954 yards	1,723 $\frac{1}{4}$ yards	75 47	124 87
Battling for .....	225 lbs.	230 lbs.	43 00	35 20
Carpets .....	244 $\frac{1}{2}$ yards	148 yards	237 72	201 52
Tapestry border carpet .....		41 $\frac{1}{2}$ "		51 88
Carpet lining .....	400 yards	132 "	49 50	13 55
Matting .....		50 "		31 25
Oil cloth .....	9 $\frac{1}{2}$ yards	26 $\frac{1}{4}$ "	17 63	29 55
Oil cloth and stair pads .....			3 00	3 00
Drugget and crumb cloths .....			15 00	9 00
Table-spreads .....	8.	3.	13 50	7 35
Table linen .....	174 $\frac{1}{2}$ yards	199 $\frac{7}{8}$ yards	93 78	116 80
Table napkins .....	36.	24.	9 00	4 50
Enamelled cloth .....			4 69	
Window Holland curtains .....			167 34	
Mosquito netting .....				2 60
Piano cover .....			8 00	
Cornice and bracket .....			7 50	
Satteen, silesia, etc., for curtains, etc. ....			29 20	13 55
Crash toweling .....	543 $\frac{3}{4}$ yards	377 $\frac{1}{4}$ yards	72 62	105 00
Huckabuck toweling, etc. ....				68 72
Book-cases .....				182 10
Desk .....	1.		26 00	
Bedstead .....		1.		6 00
Lounges and couches .....	4.	3.	70 00	66 00
Basin stand .....	1.		7 00	
Tables .....		5.		20 50
Rocking chairs .....	26.	25.	59 50	59 00
Oak, office and perforated chairs .....			18 00	20 00
Bent wood dining-room chairs		48.		44 00
Step-ladders .....	2.		8 00	
Mirrors .....	2.	2.	14 00	15 00
Stove-pipe, ash-pails, etc. ....			6 90	7 19
Lamp .....			16 00	

	1875.	1876.	1875.	1876.
<b>FURNITURE.—Continued.</b>				
Shears, scissors, and tack hammers.....			\$8 40	
Bird cages.....			18 92	
Squirrel cage.....			5 75	
Warming oven, tea-pot, etc.....			12 81	\$1 25
Coffee mill.....				19 80
Sundries.....			16 75	19 15
Traveling expenses.....				17 65
Freight and express charges.....			17 06	24 98
Restraints.....			285 95	190 60
			<b>\$2,383 69</b>	<b>\$2,342 48</b>
<b>FARM, BARN, AND GARDEN.</b>				
Wages.....			\$2,954 01	\$3,329 56
Oats.....			561 09	446 05
Hay.....			381 75	470 91
Common middlings.....			415 45	412 54
Bran.....				44 00
Straw.....			290 59	192 00
Hungarian grass seed.....				5 02
Timothy seed.....			11 80	9 89
Clover seed.....			19 75	48 50
Rye.....				29 94
Seed corn.....			24 13	5 64
Garden seeds and bulbs.....			37 47	42 84
Strawberry plants.....			28 48	
Land plaster.....			40 00	
31 hogs.....			319 00	
1 Alderney bull.....			50 00	
1 horse.....				150 00
1 cow.....			50 00	
2 gates.....				16 00
Lumber for fencing, etc.....			4 50	25 07
Flower pots.....			49 71	45 23
Terra cotta pots.....			13 50	
Flower stands.....			14 00	
Brackets and hanging baskets.....			11 25	
Chimney top for greenhouse.....			4 25	
Cement walk to and in greenhouse.....			434 96	
Purchase of new land.....			270 00	
Harness, lines, etc.....			5 25	40 00
Blankets and surcingles.....			13 00	
Leather cushions.....				16 00
Horse-shoeing.....			84 60	110 52
Horse brushes and curry combs.....			6 40	7 75
Dusters, halters, etc.....			6 75	
Harness oil, oil can, etc.....			1 30	5 85
Cattle ties.....			2 70	
Whips.....			2 25	
Barn brooms.....			1 10	2 25
Insurance of barn.....			15 00	15 00
Use of barn in village.....			18 60	
Services of veterinary surgeon.....			1 00	12 00
Expenses in procuring horses.....			25 00	
Traveling expenses and damages.....			4 25	8 00
Wagon.....			68 00	55 00
Land roller.....				29 00

## REPORT OF THE BOARD OF TRUSTEES

	1875.	1876.
<b>FARM, BARN, AND GARDEN.—Continued.</b>		
Cultivator.....		\$31 50
Plow, repairs, etc.....	\$17 50	8 20
Tobacco blower.....		1 85
Water-pots.....	2 50	65
Spades and shovels.....	9 80	3 00
Hoes, fork, and rakes.....	7 28	10 95
Corn-cutters.....	1 20	90
Axes, helves, etc.....		3 00
Wrench, pruning knife, and hammer.....	2 55	
Mattocks.....	3 00	
Scythes, stones, etc.....	2 90	15
Wagon repairs, etc.....	123 54	136 25
Mowing machine and reaper repairs.....	15 88	8 44
Harness repairs.....	20 95	12 60
Other ".....	1 60	9 90
Sundries.....	4 30	7 63
	<b>\$6,451 89</b>	<b>\$5,809 58</b>
<b>INTEREST.</b>		
Interest on loans from bank.....	<b>\$507 91</b>	<b>\$330 55</b>
<b>KITCHEN.</b>		
Wages.....	\$5,519 27	\$6,095 84
Steamers.....	45 25	12 00
Range castings.....		38 40
Ice cream freezers.....	9 00	8 25
Coffee and tea pots.....		54 60
Dripping and baking pans.....		50 80
Tin pails.....	6 50	9 80
Tin plates.....	5 20	
Tin dish-pans.....		7 25
Toasting iron.....	4 50	
Skimmer and coffee fillers.....	5 50	
Dippers.....	3 25	
Tea-kettles.....	2 75	
Cleaver, knives, etc.....	2 45	4 15
Wooden-ware.....	1 70	1 15
Apple parers.....	1 00	1 80
Sundries.....	7 31	2 80
Sundry tin-ware.....	46 59	9 05
	<b>\$5,660 27</b>	<b>\$6,295 89</b>

	1875.	1876.	1875.	1876.
<b>LAUNDRY.</b>				
Wages.....			\$2,814 67	\$3,280 62
Wire clothes line.....		3,100 feet.....		23 60
Soft soap.....	264½ bbls.....	302 bbls.....	771 50	904 25
Recipe for soft soap.....			175 00	
Soap stock.....	22 bbls.....		302 76	
Sal soda.....	23 ".....		234 51	
Borax.....			12 84	
Hard soap.....	4,102 lbs.....	3,000 lbs.....	232 10	165 00

	1875.	1876.	1875.	1876.
<b>LAUNDRY.—Continued.</b>				
Starch.....	1,240 lbs.	1,256 lbs.	\$111 60	\$102 08
Indigo.....	28 "	25 "	29 65	25 90
Iron heater castings.....				39 36
Clothes-baskets.....			9 00	18 55
Kettle.....			7 00	
Wringer.....			6 50	
Sadlrons.....	144 lbs.	81 lbs.	7 68	4 40
Washboards.....	8	3	2 00	75
Washtub.....				85
Dippers.....			1 65	1 00
Clothes-pins.....			1 60	1 50
Freight and express charges.....			72 34	9 54
Sundries.....			1 47	25
			<b>\$4,793 87</b>	<b>\$4,577 65</b>
<b>LIGHT.</b>				
Gas.....	1,234,700 feet	1,253,300 feet	\$2,469 40	\$2,506 60
Sperm oil.....	3 bbls.	1 bbl.	169 06	57 91
Candles.....	44 lbs.	54 lbs.	6 16	9 18
Kerosene oil.....	19½ gal.	34 gal.	3 81	6 99
Oil can.....			50	
Freight.....			2 56	95
			<b>\$2,651 49</b>	<b>\$2,581 63</b>
<b>LOWER STORE ROOM.</b>				
Crockery.....			\$453 46	\$503 44
Glass-ware.....			58 15	70 60
Cutlery, plated ware, etc.....			42 30	138 92
Tea-trays.....			25 50	6 00
Dust-pans.....			6 80	10 00
Dust-brushes.....			12 00	31 50
Brooms.....	72 doz.	68 doz.	226 38	193 75
Matches.....	50 gross		197 50	
Scrub-brushes.....	27½ doz.	27 doz.	73 95	76 00
Mop-handles.....	12 "	6 "	25 00	13 50
Wooden pails.....	7 "	3½ "	14 75	6 88
Tin pails.....			7 00	10 10
Paper pails.....			24 00	25 00
Paper spittoons.....			37 50	18 75
Rubber chambers.....				110 38
Hard soap.....			443 58	186 60
Soft soap.....	9 bbls.	241½ bbls.	27 00	688 45
Tripoli soap.....			15 00	
Jugs and stone-ware.....			59 43	1 20
Bath brick.....	9 boxes	10 boxes	11 25	12 50
Shoe-brushes.....			10 20	6 00
Hair-brushes, tooth-brushes, and combs.....			18 72	67 01
Shoe and stove blacking.....			8 65	12 23
Sponges.....				6 57
Razor-strops, shaving-brushes, Sundry tin-ware.....			17 00	20 00
Lanterns and globes.....			18 76	26 23
Wax tapers and holders.....			10 83	35 20
Sundries.....				18 50
Freight and express.....			18 77	28 78
			<b>52 37</b>	<b>38 71</b>
			<b>\$1,915 85</b>	<b>\$2,362 80</b>



## REPORT OF THE BOARD OF TRUSTEES

	1875.	1876.
<b>MISCELLANEOUS.</b>		
Watchmen's wages.....	\$573 35	\$714 91
Steward's horse keep.....	126 00	144 00
Expenses of excursion for patients.....		140 00
Hotel bills and hack hire on occasion of visit of members of Legislature.....	217 87	
Lithograph views of Asylum.....		100 00
Photograph " " " for centennial.....		100 00
Hitching posts.....	40 00	
Traveling expenses.....	63 12	104 06
Bellows and insect powder.....		15 00
Indelible ink.....	23 75	
Rain gauge, thermometers, hydrometer.....		30 00
House-cleaning, etc.....	10 50	
Hardware.....	19 81	7 25
Bird seed.....	10 42	14 40
Sundries.....	31 20	18 11
Express charges and telegrams.....	43 40	60 20
	<b>\$1,159 42</b>	<b>\$1,447 93</b>
<b>PRINTING, STATIONERY, ETC.</b>		
Postage and stamps.....	\$291 55	\$287 67
Blank-books.....	174 36	67 60
Blank forms.....	24 25	31 50
Wrapping paper.....	12 58	15 19
Binding books.....	51 03	129 00
Newspapers, periodicals, medical journals.....	109 95	83 95
Sundry stationery.....	277 73	226 58
Telegrams.....	19 50	17 28
Freight and express charges.....	18 78	23 69
	<b>\$979 73</b>	<b>\$882 46</b>

	1875.	1876.	1875.	1876.
<b>PROVISIONS.</b>				
Flour.....	1,000 bbls.	1,179 bbls.	\$5,400 00	\$6,999 60
Graham flour.....	10 "	47 "	52 50	255 25
Buckwheat flour.....			6 00	1 30
Oat meal.....	26 bbls.	36 bbls.	199 50	248 00
Corn meal.....	3,066 lbs.	3,902 lbs.	49 87	43 52
Crackers.....	4,436 "	5,317 lbs.	322 23	372 19
Biscuit.....				6 00
Butter.....	38,121 3-16 lbs.	35,198 $\frac{1}{2}$ lbs.	9,742 60	8,196 86
Lard.....	259 lbs.		46 62	
Milk.....	37,878 quarts.	48,885 quarts.	1,908 90	2,444 25
Eggs.....	1,594 $\frac{1}{2}$ dozen	2,395 7-12 doz.	229 56	342 38
Cheese.....	2,499 lbs.	2,884 lbs.	384 78	384 29
Hops.....	30 lbs.	100 "	17 55	28 00
Roast beef.....	46,783 lbs.	42,797 lbs.	3,286 93	2,678 25
Beef steak.....	23,394 "	18,213 "	1,667 27	1,143 11
Corned beef.....	26,178 "	29,317 "	1,814 33	1,834 99
Mutton.....	17,700 "	16,435 "	1,238 72	1,027 96
Lamb.....			82 00	63 00

	1875.	1876.	1875.	1876.
<b>PROVISIONS.—Continued.</b>				
Soup meat.....	12,882 lbs.	12,918 lbs.	\$897 52	\$823 25
Pork, fresh.....	12,119½ lbs.	16,608½ lbs.	997 23	1,381 71
Hams and shoulders.....	4,898 lbs.		442 04	
Veal.....	1 476½ lbs.	1,363½ lbs.	273 83	204 53
Mackerel.....	30 bbls.	31½ bbls.	405 90	522 00
Fresh fish.....	7,250 lbs.	7,100 "	335 00	441 49
Codfish.....	3,650 "	3,279 "	230 75	243 49
Turkeys.....			91 50	104 01
Chickens.....			253 72	121 31
Sundry meats.....			63 65	56 99
Oysters.....			96 95	114 70
Sugar.....	32,411 lbs.	30,693 lbs.	3,320 22	3,270 14
Tea.....	1,875 "	1,915 "	1,336 75	1,285 00
Coffee.....	3,167 "	3,981½ "	1,026 89	1,325 22
Chicory.....	493 "	629 "	65 33	81 77
Chocolate.....			3 30	1 52
Syrup.....	102 gal.	257 gal.	75 85	175 95
Molasses.....	267½ gal.	346½ gal.	120 36	127 59
Maple molasses.....		15 gal.		18 75
Maple sugar.....		185 lbs.		22 20
Vinegar.....	755½ gal.	860 gal.	113 43	138 15
Cider.....	281 "	1,199 gal.	28 10	121 83
Honey.....			2 06	
Raisins.....			54 16	38 01
Currants.....	116 lbs.	93 lbs.	10 07	7 91
Prunes.....	6 "	484 lbs.	90	39 30
Citron and candied peel.....	14 "	12 lbs.	5 72	3 56
Potatoes.....	1,822½ bush.	1,903 5-6 bush.	1,027 22	751 47
Beans.....	69½ "	52 1-6 "	53 47	58 69
Onions.....	23 "	57 bush.	28 75	22 80
Sundry vegetables.....			9 95	1 75
Lemons and oranges.....	73½ doz.	93 doz.	34 98	48 13
Apples.....	482 bush.	326½ bush.	295 15	237 14
Watermelons.....			11 68	
Strawberries.....	1,765 quarts	2,912 quarts	211 86	265 40
Blackberries.....	56 "	28 quarts	7 00	3 50
Whortleberries.....			9 60	20 06
Raspberries.....	216 quarts	378 quarts	38 88	53 74
Cranberries.....			9 05	13 00
Grapes.....	126 lbs.		11 70	
Pieplant.....	1,410 lbs.		22 45	
Dried peaches.....	524½ "		87 15	
Dried apples.....	952 "	1,212 lbs.	75 81	114 37
Other fruits.....			57 49	49½ 53
Mustard.....	381 lbs.	252 lbs.	171 98	119 16
Ginger.....	62 "	50 "	16 00	11 00
Pepper.....	131 "	120 "	43 80	38 40
Nutmegs.....	4 "	3 "	5 65	4 70
Ground spices, etc.....			25 40	8 84
Extracts.....			13 45	13 55
Salt.....			89 20	108 75
Saltpeter.....			3 50	7 50
Baking powder.....			12 00	10 60
Cream tartar.....	15 lbs.	30 lbs.	8 25	16 20
Carb. soda.....		112 lbs.		8 96
Yeast cakes.....			1 26	4 35
Almonds and peanuts.....			17 91	10 70
Pop-corn.....			12 50	15 00

## REPORT OF THE BOARD OF TRUSTEES

	1875.	1876.	1875.	1876.
<b>PROVISIONS.—Continued.</b>				
Cookies.....				\$10 00
Candles.....			\$9 40	14 00
Fruit jars.....			41 00	11 00
Smoking meat.....			29 64	
Cutting sausage meat.....			11 00	18 32
Barrels for pork, and keg.....			49 79	26 60
Crocks for butter.....			25 38	
Rice.....	2,298 lbs.	2,475 lbs.	213 30	208 67
Gelatine.....			10 83	6 37
Corn-starch.....	80 lbs.	120 lbs.	8 80	12 60
Dess. cocoanut.....			7 60	5 95
Macaroni.....	25 lbs.	25 lbs.	5 00	4 50
Tapioca.....	20 lbs.	28 "	2 10	2 62
Hominy.....	4 bbls.		19 80	
Ice, sawdust, and marsh hay.....			294 38	83 20
Sundries.....			11 09	10 08
Freight, express and telegrams.....			253 51	162 65
			<b>\$40,106 30</b>	<b>\$39,351 20</b>
<b>REPAIRS AND RENEWALS.</b>				
Carpenters' wages.....			\$1,452 01	\$983 83
Painters' ".....			997 26	284 13
Masons' ".....			324 50	
Laborers' ".....			112 88	228 76
Whitewashing.....			8 00	250 25
Lumber.....			232 71	80 99
Glass.....			16 00	110 38
White lead, paints, etc.....			198 07	129 00
Linseed oil.....				112 27
Glue.....			43 90	
Looking-glass plates.....				36 00
Boiler repairs.....			475 27	943 41
Fire brick, clay, and linings.....			142 88	36 77
Pump repairs.....				93 80
Conductor pipe.....				13 40
Plungers, cast-iron pipe, valves, etc.....			188 23	141 74
Sewer pipe.....				9 18
Screws, nails, butts, etc.....			170 08	176 61
Lime, stone, stucco, etc.....			4 00	53 00
Bath tubs.....			39 20	
Sponge.....			22 19	9 84
Gas burners, etc.....				17 60
Furniture repairs.....			28 82	68 45
75 feet hose.....				13 50
Door knobs, locks, etc.....			47 05	33 35
Zinc for telegraph apparatus and repairing line.....				78 05
Rope.....			8 05	15 45
Sundries.....			62 99	195 27
Freight, etc.....			38 29	44 13
			<b>\$4,612 38</b>	<b>\$4,159 16</b>
<b>REFUNDED MONEY.</b>				
Advance payments refunded.....			\$158 03	\$398 77

	1875.	1876.
<b>UPPER STORE ROOM.</b>		
Dry goods and notions.....	\$6,488 34	\$2,761 63
Ready made clothing.....	3,663 24	3,128 45
Hats, caps, etc.....	239 08	205 97
Boots, shoes, etc.....	2,137 75	1,878 00
Sundries for patients.....	488 21	267 44
Advances to patients.....	655 54	499 19
Furniture, etc., for patients.....	143 50	79 38
Articles for fancy work.....	272 71	228 08
Elopement expenses.....	11 00	31 50
Traveling expenses.....	23 00	-----
Undertaker's services.....	224 50	420 00
Freight, express, and telegrams.....	32 47	18 51
	<b>\$14,384 34</b>	<b>\$9,518 15</b>

The commencement of the tenth biennial period in the history of the Asylum finds it in a very satisfactory condition. With the slight exceptions already noted, the buildings are in good repair—a few minor improvements are required, as for instance the erection of a small wing to the engineer's house, and sundry special repairs; no appropriation, however, has been suggested for the reason that the carpenter of the Institution, with material on hand, and with the assistance of a few attendants and patients, will be able to do all the work of this character contemplated. Both Departments are comfortably furnished, and the store-rooms are well supplied. Greater promptitude than formerly has been secured in the payment of bills by the treasurers of the several counties, and it has consequently been possible to pay all claims against the Asylum at the close of each quarter.

No changes have occurred in the staff of resident officers. So much of the time and attention of the medical officers was occupied in conducting the largely increased correspondence of the Institution, in receiving the friends of patients, and in transcribing the clinical notes and daily records, that it became necessary to secure the services of a special assistant. Dr. John H. Twombly, previously connected with an eastern hospital, was accordingly appointed in the spring of 1875, and has rendered very acceptable service in the Male Department. In April, 1876, Dr. Edward A. Adams was selected to act as assistant physician in the Female Department during the temporary absence of Dr. Emerson, and discharged his duties with great credit to himself and to our entire satisfaction. The corps of employes is complete, and many have acquired a valuable experience by a long term of service. We feel assured that the attendants and assistants as a body are efficient, and are entitled to our commendation.

The several appropriations which have been suggested are those deemed by the Board necessary to the more perfect attainment of the purpose of the establishment of the Institution and its successful and economical management. Unless otherwise stated, the sums recommended for the objects specified have been determined as heretofore by careful estimate. Frequent reference continues to be made by visitors to the ill-appearance of the front of the Female Department. It will be remembered that it was originally designed to cover the wall with a coating of cement, stained to resemble blocks of stone. With this in

view, no attention was given to the color or quality of the brick used, and the joints were incompletely and roughly filled with mortar. The Trustees have not deemed it their duty to urge appropriations, either to remedy this defect, to render the grounds more attractive by ornamental fences and grading, or for similar purposes, until every essential to the comfort and restoration of patients has been secured.

Very respectfully,

L. H. TRASK,  
WM. A. TOMLINSON,  
JAS. A. BROWN, M. D.,  
JOSEPH GILMAN,  
CHAS. T. MITCHELL,  
EDWARD S. LACEY,

*Trustees.*

## MEDICAL SUPERINTENDENT'S REPORT.

*To the Board of Trustees of the Michigan Asylum for the Insane:*

GENTLEMEN:—In obedience to one of the requirements of the act of organization, the following report is respectfully submitted:

The admission and discharge of patients and the general results of treatment are shown in the table annexed:

	Males.	Females.	Total.
Patients remaining Oct. 1, 1874 .....	241	240	481
Patients admitted during the biennial period.....	265	270	535
Whole number treated.....	506	510	1,016
Discharged, recovered.....	71	58	129
Discharged, improved.....	57	51	108
Discharged, unimproved.....	46	50	96
Died.....	32	33	65
Total discharged.....	206	192	398
Remaining Sept. 30, 1876.....	300	318	618

The statistical information usually presented in the published reports of similar institutions will be found in the following series of tables. These tables, though covering the same points, are not arranged in the manner advised by the Association of Medical Officers of American institutions. Physicians and others have expressed a preference for the form adopted here, for the reason that *results* are given in each table; hence, we have not deemed it well to make any change for the present, at least.

No little difficulty is experienced in the effort to secure the information which forms the basis of several of the tables. The friends accompanying a patient to the Asylum are usually wearied, and their thoughts are so occupied, that the history given of the case is imperfect. When the patient comes to us in the custody of an officer, very little, as a rule, can be ascertained beyond the immediate circumstances which suggested removal from home. To meet these difficulties, a circular containing a series of questions, with marginal notes and suggestions, is mailed to parties making application for the admission of a patient, with the request that some member of the family, assisted by the physician in

attendance, shall carefully answer all the questions. Through these circulars, with the facts ascertained at admission, a very reliable history is usually secured.

In explanation of the tables, and terms employed, it may be well to state that maniacal excitement and the depression occurring in epilepsy and in the successive stages of paralytic affections are not regarded as cases of "Mania" or "Melancholia;" the form of disease recorded is "Epilepsy," "General Paralysis," etc., as the case may be; and if the patient's condition subsequently justifies removal, the record is "discharged, unimproved," unless he is enabled to resume accustomed duties and relations, in which case the entry is "discharged, improved." Any other course would obviously mislead, as the intellectual and emotional disturbance thus developed are intercurrent symptoms merely in these forms of disease from which restoration is extremely rare.

In our reports "the number of patients admitted" is the number of different individuals received for treatment. A patient returning to the Asylum previous to the close of the fiscal year, during which he was discharged, whatever his condition may have been, invariably receives the same "case number," and is not regarded even as one re-admitted—certainly not as a new patient. This has been the practice of the Institution ever since its organization. The term "improved" as applied to a patient discharged indicates a sufficient degree of improvement to permit a return to usual occupation, and the resumption of accustomed relations. Not a few thus discharged are regarded by friends and neighbors as fully restored. They are usually individuals of unstable mental organization, injudicious even in the discharge of daily duties, and extremely sensitive and impressible. Overwork, with trials and vexations mainly the outgrowth of their own peculiar individuality, develops active mental disorder, and they are presented for treatment. Removals from previous surroundings, with rest, recreation, nutritious diet, and proper medicines, re-establishes physical health and restores self-control; though perhaps better fitted for the duties of life when they leave the Institution, they can scarcely be regarded as having regained mental health, and for this reason the result as recorded is simply "improved."

While no complete analysis of the statistical tables will be attempted, there are a few points of special interest to which attention may be advantageously directed. Table B shows a very small mortality,—less than two and one-half per cent. on cases of recent date. This favorable result is mainly attributable, we think, to the treatment of acute cases in rooms entirely separate from the halls, undisturbed by the presence, movements, and conversation of other patients, and with special attendants, relieved as far as necessary from other duties. In this way treatment is more effectively directed, excitement is more quickly allayed, sleep is more readily induced, accidents are less likely to occur, and convalescence is more speedily established.

Table II. shows that nearly seventy per cent. of the patients admitted are of native birth. The number of patients of foreign birth is proportionally less perhaps in this than in almost any other State institution at the North. The table also shows that as regards patients of foreign birth recoveries are less frequent by ten per cent., while the number discharged unimproved, and the number remaining under treatment is about ten per cent. greater.

The results shown in Table III. seem to sustain the previously expressed opinion that marriage in the case of females materially increases the liability to attacks of mental disease, while having the opposite influence in the other sex. To males it usually secures the comforts of a home, and as a rule induces more

correct habits of life. To females, in addition to the perils of pregnancy and parturition, it too often brings cares and anxieties, and subjects them to influences strongly tending to impairment of vital force.

Table IV. shows that great diversity in occupation and the social heterogeneity of those received for treatment. The classification is for convenience simply, and is not intended to furnish data for determining relative liability to mental derangement, and the table should not be used for that purpose.

The importance of an early recognition of developing mental disease and its prompt treatment is yearly becoming more generally conceded. This is especially observable in the case of those whose intelligence lifts them above the reach of prejudice, and who are accustomed to be guided in all matters pertaining to health by an educated physician. Table VI. shows that of the whole number admitted (2,207), the disease was of less than one year's previous duration in only 914 cases. Of these fifty-one per cent. recovered, and nineteen per cent. remain under treatment; while of the others, not including epilepsy and the various forms of paralysis, only eleven per cent. recovered, and thirty-five per cent. remain in the Asylum. The results, however, of prompt treatment are really more favorable than are shown by this table, for the reason that the number stated (914), includes all those in whom mental disturbance was due to the development of tubercle, or to shock and serious injuries to the nervous system.



TABLE A.—General Statistics for the Biennial Period ending September 30, 1876, showing the number of Patients Remaining at its commencement and close, with the Results of Treatment.

	TOTAL.			RECOVERED.			IMPROVED.			UNIMPROVED.			DIED.			REMAIN.		
	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.
Remaining Oct. 1, 1874.....	241	240	481	31	31	62	24	20	44	31	24	55	13	13	26	142	152	294
Admitted from Oct. 1, 1874, to Sept. 30, 1875.....	119	149	268	20	19	39	25	20	45	13	22	35	10	11	21	51	77	128
Admitted from Oct. 1, 1875, to Sept. 30, 1876.....	146	121	267	20	8	28	8	11	19	2	4	6	9	9	18	107	89	196
Totals.....	506	510	1016	71	58	129	57	51	108	46	50	96	32	33	65	300	318	618

TABLE B.—Showing the Duration of Disease prior to Admission of those Received during the Biennial Period ending September 30, 1876, with the Results of Treatment.

DURATION OF DISEASE.	ADMITTED.			RECOVERED.			IMPROVED.			UNIMPROVED.			DIED.			REMAIN.		
	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.
Under two months.....	48	32	80	20	9	29	8	3	11	...	3	3	1	1	2	19	16	35
Two months, and under five months.....	38	34	72	9	8	17	3	5	8	...	3	3	3	3	6	23	15	38
Five months, and under nine months.....	29	26	55	4	1	5	7	3	10	1	2	3	2	2	4	15	18	33
Nine months, and under twelve months.....	6	6	11	1	1	2	1	...	...	...	1	1	...	...	...	3	4	7
One year, and under two years.....	33	48	81	2	6	8	3	8	11	3	4	7	3	3	6	22	27	49
Two years, and under five years.....	48	53	101	2	2	4	6	3	9	7	8	15	1	3	4	32	37	69
Five years and over.....	26	43	69	2	...	2	1	7	8	...	1	2	1	1	2	21	34	55
Epileptics, Paretics, etc.....	37	26	63	...	...	...	...	...	...	3	3	6	8	7	15	22	14	36
Imbeciles.....	1	2	3	...	...	...	...	...	...	...	1	1	...	...	...	1	1	2
Totals.....	265	270	535	40	27	67	33	31	64	15	26	41	19	20	39	158	166	324

TABLE I.—HEREDITY.

RELATIVES INSANE.	TOTAL.			RECOVERED.			IMPROVED.			UNIMPROVED.			DIED.			REMAIN.		
	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.
Paternal, Immediate.....	135	112	247	48	34	82	27	18	45	13	20	33	20	16	36	27	24	51
Paternal, remote.....	25	19	44	7	7	14	2	1	3	3	2	1	3	3	2	5	11	8
Maternal, Immediate.....	119	129	248	49	48	97	14	18	32	18	21	39	9	14	23	29	28	57
Maternal, remote.....	17	23	40	5	5	10	4	4	8	1	3	4	1	1	2	6	10	16
Paternal and Maternal.....	22	15	37	8	4	12	5	1	6	1	1	2	1	2	3	9	7	16
Brother or Sister.....	55	66	121	19	11	30	8	12	20	8	14	22	8	8	16	12	21	33
Unclassified.....	11	10	21	3	4	7	4	...	4	1	1	2	1	2	3	2	4	6
Dissolute Parentage.....	73	81	154	24	22	46	13	12	25	11	17	28	8	10	18	17	20	37
Unascertained.....	481	353	834	97	54	151	75	35	110	86	78	164	72	47	119	151	139	290
None.....	187	274	461	64	87	151	22	34	56	34	51	85	31	45	76	36	57	93
Totals.....	1125	1082	2207	324	276	600	174	135	309	174	206	380	153	147	300	300	318	618

TABLE II.—NATIVITY.

STATE OR COUNTRY.	TOTAL.			RECOVERED.			IMPROVED.			UNIMPROVED.			DIED.			REMAIN.		
	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.
Maine.....	8	3	11	3	1	4	...	1	1	1	...	...	2	...	2	3	1	4
New Hampshire.....	5	7	12	3	3	6	...	4	4	8	...	...	1	...	1	1	1	2
Vermont.....	23	25	48	3	4	7	...	2	7	9	...	...	2	5	7	5	7	12
Massachusetts.....	29	14	43	7	3	10	5	4	9	3	5	8	8	1	9	6	1	7
Rhode Island.....	2	2	4	...	1	1	...	...	...	1	...	...	1	1	2	1	1	2
Connecticut.....	14	10	24	1	2	3	1	2	3	4	2	6	4	1	5	4	3	7
New York.....	365	327	692	112	103	215	62	49	111	57	50	107	57	43	100	77	82	159
New Jersey.....	9	9	18	1	1	2	2	2	4	1	2	3	2	3	5	3	1	4
Pennsylvania.....	19	31	50	8	9	17	2	7	9	1	5	6	3	4	7	6	6	12
Delaware.....	2	1	3	1	1	2	1	1	2	...	...	...	...	...	...	...	...	...
Maryland.....	2	2	4	2	...	2	...	1	1	1	1	1	...	...	...	...	1	1
Virginia.....	2	3	5	2	1	3	...	1	1	1	...	...	1	1	2	...	...	...
North Carolina.....	2	1	3	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...
Florida.....	1	1	2	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...
Alabama.....	2	...	2	1	...	1	1	...	1	...	...	...	...	...	...	...	...	...
Kentucky.....	3	6	9	1	3	4	1	...	1	1	1	2	2	1	3	1	1	2
Indiana.....	6	6	12	3	3	6	2	...	2	2	2	2	1	1	2	1	1	2
Ohio.....	63	74	127	19	22	41	7	14	21	10	9	19	8	10	18	9	19	28
Michigan.....	238	201	439	74	59	133	39	18	57	31	34	65	20	22	42	74	68	142
Illinois.....	...	3	3	...	1	1	...	...	...	1	...	...	1	...	...	1	...	1
Iowa.....	1	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...
Wisconsin.....	7	3	10	...	2	2	5	...	5	...	...	...	1	...	1	1	1	2
Tennessee.....	...	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
California.....	1	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mexico.....	...	1	1	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...
Canada.....	64	42	106	13	13	26	5	4	9	12	8	20	10	5	15	24	12	36
England.....	64	49	103	11	16	27	15	5	20	6	8	13	9	6	15	14	14	28
Scotland.....	14	18	32	8	2	10	...	1	1	1	4	5	2	7	9	3	6	9
Wales.....	1	1	2	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...
Ireland.....	69	96	165	6	9	15	6	9	15	16	30	45	10	15	25	22	33	55
Germany.....	101	111	212	32	14	46	12	7	19	16	29	45	7	18	25	34	43	77
Holland.....	16	18	34	6	5	11	1	1	2	4	6	10	1	3	4	6	5	11
Belgium.....	1	1	2	...	...	...	...	...	...	2	1	3	...	...	...	...	1	1



TABLE II.—NATIVITY, CLASSIFIED

COUNTRY.	TOTAL.			RECOVERED.			IMPROVED.			UNIMPROVED.			DIED.			REMAIN.		
	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.
United States.....	794	729	1523	243	215	458	133	105	238	118	122	240	109	93	202	191	194	385
Mexico.....	...	1	1	...	...	...	...	1	1	...	...	...	...	...	...	...	...	...
Canada.....	64	42	106	13	13	26	5	4	9	12	8	20	10	5	15	24	12	36
Great Britain.....	68	68	136	19	18	37	15	6	21	6	12	18	11	12	23	17	20	37
Ireland.....	69	96	165	6	9	15	6	9	15	16	30	46	10	16	26	22	33	55
Europe.....	140	146	286	43	21	64	15	10	25	23	34	57	13	22	35	46	59	105
Totals.....	1125	1082	2207	324	276	600	174	135	309	174	208	380	153	147	300	300	318	618

TABLE III.—SEX AND CIVIL CONDITION.

CIVIL CONDITION.	TOTAL.			RECOVERED.			IMPROVED.			UNIMPROVED.			DIED.			REMAIN.		
	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.
Married.....	564	650	1214	172	174	346	93	95	188	74	107	181	101	85	186	124	180	318
Single.....	521	321	842	145	71	216	73	31	104	95	81	176	47	42	89	161	96	257
Widowed.....	40	111	151	7	31	38	8	9	17	5	18	23	5	20	25	15	33	48
Totals.....	1125	1082	2207	324	276	600	174	135	309	174	208	380	153	147	300	300	318	618

TABLE IV.—OCCUPATIONS, CLASSIFIED.

OCCUPATIONS.*	TOTAL			RECOVERED			IMPROVED			UNIMPROVED			DIED			REMAIN.		
	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.
Agricultural—farmers, gardeners, etc.	483	386	849	147	111	258	83	55	138	60	67	127	63	53	116	110	100	210
Agricultural laborers	69	21	90	19	5	24	7	2	9	11	8	19	4	2	6	28	4	32
Professional—lawyers, physicians, clergymen, college professors, army officers, etc.	38	41	79	9	16	25	4	6	10	5	5	10	8	7	15	12	7	19
Students, teachers, musicians, actors	28	69	97	9	18	27	7	8	15	6	16	22	3	9	12	3	18	21
Merchants, bankers, capitalists, etc.	43	68	111	18	22	38	7	15	22	7	8	15	7	3	10	6	20	26
Agents, contractors, superintendents, commercial travellers	13	20	33	6	9	15	2	1	3	—	3	3	3	3	6	2	4	6
Hotel, shop, and saloon keepers, hucksters, pedlars	22	14	36	9	9	18	2	1	3	2	—	2	2	1	3	7	3	10
Engineers, railroad and steamboat employes	18	8	26	2	—	2	1	—	1	4	2	6	8	—	8	4	6	9
Book-keepers, accountants, bank employes	16	4	20	5	—	5	4	—	4	—	1	1	—	—	1	7	2	9
Clerks and salesmen	28	8	36	10	1	11	1	1	2	5	1	6	5	2	7	7	3	10
Workers in leather	14	9	23	6	2	8	1	2	3	4	1	5	2	1	3	1	3	4
Workers in wood	60	43	103	15	16	30	10	5	15	9	6	15	9	5	14	17	12	29
Workers in metal	38	24	62	9	8	17	7	2	9	4	6	10	5	4	9	13	4	17
Workers in stone, brick, etc.	19	12	31	6	2	8	2	1	3	3	1	4	1	—	1	7	8	15
Other trades	64	28	92	15	8	23	13	3	16	14	5	19	7	3	10	15	9	24
Manufacturers	1	5	6	—	1	1	—	—	—	1	2	3	—	2	2	—	—	—
Factory employes	2	—	2	1	—	1	—	—	—	—	—	—	1	—	1	—	—	—
Common laborers and domestics	126	206	332	34	34	68	16	24	40	25	53	78	14	30	44	37	65	102
Unclassified personal service	61	116	177	6	15	21	6	9	15	14	21	35	10	21	31	25	50	75
None	2	—	2	—	—	—	1	—	1	—	—	—	—	—	—	—	—	—
Totals	1125	1083	2207	324	276	600	174	135	309	174	206	380	153	147	300	300	318	618

\* Under each head is included the wife, son, or daughter of one so employed.

TABLE V.—AGE AT TIME OF ADMISSION.

AGE.	TOTAL.			RECOVERED.			IMPROVED.			UNIMPROVED.			DIED.			REMAIN.		
	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.
Under fifteen years.....	7	12	19	3	1	4	...	...	...	2	5	7	1	3	4	1	3	4
Fifteen and under twenty.....	63	66	129	32	17	49	8	0	14	8	16	24	1	6	7	14	21	35
Twenty and under twenty-five.....	170	144	314	54	65	119	26	11	37	30	32	62	8	15	23	63	21	74
Twenty-five and under thirty.....	160	192	352	40	58	98	24	16	40	30	32	62	19	32	51	47	55	101
Thirty and under thirty-five.....	148	161	299	31	29	60	27	28	55	27	26	53	17	12	29	46	45	91
Thirty-five and under forty.....	136	157	293	41	36	77	19	24	43	18	33	51	22	17	39	36	48	84
Forty and under forty-five.....	127	110	237	39	19	58	20	15	35	19	16	35	19	14	33	29	46	75
Forty-five and under fifty.....	82	91	173	23	13	36	15	11	26	12	18	30	19	16	35	13	33	46
Fifty and under sixty.....	137	110	247	36	25	61	19	21	40	17	13	30	28	23	51	37	28	65
Sixty and under seventy.....	81	39	120	25	12	37	14	2	16	10	3	13	15	7	22	17	15	32
Seventy and upwards.....	14	10	24	...	1	1	2	1	3	1	2	3	4	2	6	7	4	11
Totals.....	1125	1082	2207	324	276	600	174	135	309	174	206	380	153	147	300	300	318	618

TABLE VI.—DURATION OF DISEASE PRIOR TO ADMISSION.

DURATION.	TOTAL.			RECOVERED.			IMPROVED.			UNIMPROVED.			DIED.			REMAIN.		
	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.
Under two months.....	196	151	353	138	99	237	18	7	25	5	12	17	9	12	21	26	27	53
Two months, under five months.....	134	135	269	65	60	125	14	16	30	6	8	14	14	21	35	35	30	65
Five months, under nine months.....	119	107	226	38	31	69	31	20	51	11	15	26	12	14	26	27	27	54
Nine months, under twelve months.....	30	36	66	20	19	39	1	4	5	2	4	6	4	3	7	3	6	9
One year, under two years.....	164	158	322	31	28	59	30	27	57	35	26	61	19	18	37	49	58	108
Two years, under five years.....	189	226	415	23	31	54	37	31	68	48	56	104	21	29	50	60	79	139
Five years and over.....	151	190	341	8	8	16	27	26	53	40	64	104	17	24	41	59	68	127
Epileptics, paretics, etc.....	138	64	202	1	.....	1	15	4	19	26	16	42	56	25	81	40	19	60
Imbeciles.....	4	9	13	.....	.....	.....	1	.....	1	1	5	6	1	1	2	1	3	4
Totals.....	1125	1082	2207	324	276	600	174	135	309	174	206	380	153	147	300	300	318	618



TABLE VII.—ASSIGNED CAUSES, CLASSIFIED.

ASSIGNED CAUSES.	TOTAL.			RECOVERED.			IMPROVED.			UNIMPROVED.			DIED.			REMAIN.		
	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.
Heredity*	22	25	47	6	7	13	6	2	8	2	6	8	5	4	9	3	6	9
Defective organization, heredity not established	11	15	26	1	1	2	1	3	4	1	2	3	1	1	2	6	10	16
Defective training	5	15	20	4	3	7	2	3	5	1	4	5	1	1	2	1	7	8
Previous attacks	41	33	74	11	7	18	9	7	16	2	3	5	1	1	2	13	15	28
Intemperance (use of narcotics included)	100	12	112	34	3	37	7	1	8	7	20	27	16	1	1	13	15	28
Exhaustion from vicious habits	225	8	233	60	2	62	38	1	39	38	1	39	24	3	27	65	2	67
Prolonged draft on vitality, [physical]	110	141	251	42	56	98	16	17	33	8	28	36	14	15	29	30	25	55
Prolonged draft on vitality, [emotional]	170	249	419	61	65	126	22	24	46	23	42	65	18	33	51	46	85	131
Sudden prostration of vitality, not diseases	11	17	28	5	6	11	3	3	6	1	1	2	1	1	2	2	5	7
Acute diseases and injuries, general	29	28	57	9	7	16	6	3	9	4	4	8	4	7	11	6	7	13
Acute diseases immediately affecting nervous system	28	2	30	6	1	7	3	1	4	6	1	7	4	1	5	9	2	11
Chronic diseases, general	76	124	200	31	29	60	9	17	26	6	9	15	16	26	42	14	43	57
Chronic diseases specially affecting nervous system	13	4	17	1	1	2	1	1	2	1	1	2	1	1	2	1	1	2
Diseases and disorders of female sexual system	81	81	162	21	21	42	20	20	40	1	1	2	4	6	10	3	18	21
Puerperal	89	89	178	34	34	68	13	13	26	13	13	26	14	14	28	18	18	36
Abortion	20	20	40	7	7	14	3	3	6	3	3	6	4	4	8	3	3	6
Epilepsy	72	55	127	1	1	2	9	4	13	17	17	34	18	16	34	27	17	44
Popular errors and delusions	15	12	27	4	3	7	4	3	7	3	3	6	1	1	2	3	3	6
Exposure in the army	20	20	40	6	6	12	1	1	2	2	2	4	6	6	12	5	5	10
Unassigned	177	152	329	43	25	68	38	15	53	38	55	93	20	14	34	38	43	81
Totals	1125	1082	2207	324	276	600	174	135	309	174	206	380	153	147	300	300	318	618

\* This head does not include all who have a well ascertained hereditary predisposition to mental disease. Of these Table I. shows that there are 1,012, of whom 154 are of dissolute parentage.

TABLE VIII.—FORM OF MENTAL DISEASE.

FORM OF DISEASE.	TOTAL.			RECOVERED.			IMPROVED.			UNIMPROVED.			DIED.			REMAIN.		
	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.
Mania....	224	194	418	156	131	287	22	12	34	7	6	13	17	18	35	22	27	49
{ Acute.....	131	140	277	88	38	126	17	23	40	17	13	30	9	16	25	50	53	103
{ Chronic....	68	90	158	8	3	11	11	9	20	16	35	51	11	19	30	22	24	46
{ Acute.....	18	8	26	13	4	17	1	1	2	1	1	2	2	2	4	1	2	3
{ Chronic....	205	177	382	6	7	13	33	13	36	59	63	122	36	23	59	71	71	142
Monomania.....	158	139	297	36	26	62	41	27	68	25	33	58	4	9	13	52	44	96
{ After mania.....	52	61	113	19	21	40	8	11	19	8	7	15	4	6	10	13	16	29
{ After melancholia.....	55	104	159	22	19	41	10	16	26	6	18	24	3	12	15	14	39	53
{ After paralysis.....	8	3	11	1	1	2	1	1	2	1	1	2	4	2	6	2	2	4
Melancholia.....	63	87	150	25	24	49	13	18	31	7	8	15	5	17	22	13	20	33
{ General paresis.....	32	1	33	1	1	2	5	5	10	4	4	8	18	1	19	6	5	11
{ Paralytic dementia.....	28	4	32	1	1	2	3	2	5	2	6	8	14	4	18	6	6	12
Epilepsy.....	79	59	138	1	1	2	9	4	13	16	17	33	25	19	44	28	19	47
Imbecility.....	4	9	13	1	1	2	1	1	2	1	5	6	1	1	2	1	3	4
Totals.....	1125	1082	2207	324	276	600	174	135	309	174	206	380	153	147	300	300	318	618

NOTE.—Primary Dementia is included under the head of Monomania.

## REPORT OF THE BOARD OF TRUSTEES

TABLE Showing the Population of each County and of the State according to the Census of 1874; also the Number Admitted, Discharged, and Remaining in the Asylum for the Biennial Period ending September 30, 1876, and the whole Number Admitted, Discharged, and Remaining.

COUNTIES.	CENSUS OF 1874.	TOTAL RECEIVED.			TOTAL DISCHARGED.			RECEIVED 1875-76.			DISCHARGED 1875-76.			REMAINING OCT. 1, 1876.		
		Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.
Alcona.....	1,214	1	1	2	1	1	2	1	1	2	1	1	2	1	1	2
Allegan.....	32,381	28	20	48	24	19	43	5	6	11	11	11	22	4	1	5
Alpena.....	4,807	3	4	7	2	3	5	2	3	5	2	2	4	1	1	2
Antrim.....	3,240	2	2	4	2	2	4	1	1	2	2	2	4	1	1	2
Barry.....	22,051	27	15	42	21	11	32	3	4	7	1	2	3	6	4	10
Bay.....	24,832	23	10	32	21	8	29	8	5	13	12	6	17	1	2	3
Benzie.....	2,663	2	2	4	1	1	2	1	1	2	1	1	2	1	1	2
Berrien.....	35,029	39	34	73	26	22	48	7	9	16	8	7	15	13	12	25
Branch.....	25,726	21	36	57	16	25	41	2	5	7	1	5	6	5	11	16
Calhoun.....	35,655	42	37	79	34	31	65	6	9	15	6	10	16	8	8	14
Cass.....	20,525	16	21	37	13	16	29	5	2	7	3	1	4	3	5	8
Charlevoix.....	2,360	1	1	2	1	1	2	1	1	2	1	1	2	1	1	2
Cheboygan.....	3,070	1	1	2	1	1	2	1	1	2	1	1	2	1	1	2
Chippewa.....	2,170	18	16	34	11	10	21	7	2	9	1	1	2	7	0	7
Clinton.....	23,661	3	3	6	3	3	6	1	1	2	1	1	2	2	2	4
Delta.....	4,741	3	22	25	14	17	31	7	7	14	4	4	8	8	5	13
Eaton.....	26,907	22	33	55	21	28	49	7	5	12	4	7	11	12	5	17
Genesee.....	34,568	33	33	66	21	28	49	7	5	12	4	7	11	8	5	13
Grand Traverse.....	5,340	1	3	4	1	1	2	2	2	4	1	1	2	2	2	4
Gratiot.....	13,886	7	2	9	5	1	6	2	1	3	1	1	2	2	1	3
Hilldale.....	31,566	20	24	44	15	18	33	2	6	8	3	4	7	5	6	11
Houghton.....	19,030	12	16	28	4	8	12	6	6	12	1	3	4	8	8	16
Huron.....	11,964	2	2	4	1	1	2	1	1	2	1	1	2	1	1	2
Ingham.....	28,193	32	20	52	25	15	40	7	7	14	4	2	6	7	5	12
Ionia.....	28,376	24	19	43	16	11	27	7	8	15	6	8	9	8	8	16
Iosco.....	4,782	1	3	4	2	2	4	1	2	3	1	1	2	1	3	4
Isabella.....	6,059	2	1	3	2	1	3	1	1	2	1	1	2	1	1	2
Ile Royal.....	37,988	43	43	86	32	27	59	16	15	31	8	7	15	11	16	27
Jackson.....	32,284	63	79	142	50	59	109	8	13	21	6	6	12	13	20	33
Kalamazoo.....	62,671	77	55	132	51	38	89	20	18	38	18	14	32	26	17	43
Kent.....	6,416	9	4	13	6	3	9	1	1	2	1	1	2	2	1	3
Keweenaw.....	6,416	9	4	13	6	3	9	1	1	2	1	1	2	2	1	3

OF THE ASYLUM FOR THE INSANE.

113

Lake	1,813	1	28	10	7	17	4	4	8	2	1	3	1	5	7	1
Lapeer	25,140	15	4	1	1	2	13	1	1	2	8	21	3	5	7	12
Leelanaw	5,031	1	89	43	34	77	13	1	24	13	8	21	5	5	2	2
Lenawee	46,084	48	21	13	1	14	4	1	7	4	1	4	3	3	4	12
Livingston	20,329	16	24	6	9	16	1	6	7	1	1	1	1	3	8	7
Macomb	28,306	7	6	3	1	3	1	2	3	1	1	1	1	1	2	9
Manistee	8,471	3	6	3	1	3	1	3	11	3	1	1	1	1	3	3
Marquette	21,946	7	17	3	1	4	3	8	11	1	1	1	1	4	9	13
Mason	5,361	4	6	3	3	3	1	1	1	1	1	1	1	1	2	3
Mecosta	9,132	5	7	3	1	2	2	1	3	1	1	1	1	2	1	3
Menominee	3,490	3	5	2	2	2	4	2	1	1	1	1	1	1	2	3
Midland	3,306	6	7	2	3	6	2	1	2	1	1	1	1	1	1	3
Monroe	20,111	18	40	13	15	28	4	7	11	6	5	10	5	6	7	12
Montcalm	20,315	9	20	5	6	11	5	4	9	3	2	2	2	4	5	9
Muskegon	19,376	14	35	9	9	18	2	8	10	2	2	1	1	1	12	17
Newaygo	8,758	6	13	5	6	11	1	3	3	2	1	1	1	1	1	2
Oakland	38,082	33	73	22	28	50	8	9	17	4	4	8	11	11	12	23
Oceana	8,360	6	14	2	7	9	2	3	3	3	3	3	3	3	3	6
Ontonagon	2,406	1	5	2	3	2	1	1	1	1	1	1	1	1	1	3
Oscoda	6,216	3	10	2	2	7	2	1	9	1	2	3	3	1	2	3
Ottawa	29,829	29	50	23	14	37	4	5	1	1	2	3	3	6	7	13
Presque Isle	1,615	2	3	2	2	2	1	1	1	1	1	1	1	1	1	3
Saginaw	48,409	21	53	7	14	21	7	11	18	2	4	6	14	14	18	32
Sanilac	16,292	6	10	5	2	7	3	1	1	2	2	2	2	2	3	3
Shiawassee	21,773	14	25	8	9	17	3	5	8	3	4	7	6	8	8	8
St. Clair	40,688	24	42	16	11	27	7	5	12	6	2	8	8	7	15	15
St. Joseph	26,906	21	39	13	14	27	3	3	3	4	3	7	8	4	12	12
Tuscola	16,998	7	10	5	3	7	4	2	4	2	2	2	2	2	1	3
Van Buren	29,168	31	62	20	25	45	11	7	18	3	10	13	11	11	6	17
Washtenaw	38,723	52	98	44	37	81	14	8	22	11	4	15	8	9	17	17
Wayne	144,903	148	289	122	123	245	25	26	50	31	27	58	26	18	44	44
Other States	.....	2	6	2	3	5	.....	.....	.....	.....	.....	.....	.....	.....	1	1
Totals	1,334,300	1,125	2,207	825	764	1,589	265	270	535	206	192	398	300	318	618	618

*Receipts and Disbursements of the Asylum from*

YEARS.	GENERAL EXPENSE RECEIPTS.				STATE APPROPRIATIONS.		
	Counties.	Private.	Incidental.	Total.	Appropriation.	General Expense.	Construction.
1859	\$102 75	\$789 93	\$113 89	\$1,006 57	\$45,500 00	\$6,000 00	\$34,189 07
1860	3,917 88	4,368 92	165 59	8,452 39	55,000 00	5,398 40	29,719 60
1861	11,001 59	6,519 18	197 14	17,717 91	-----	-----	16,668 25
1862	18,497 07	8,006 59	198 35	26,702 01	25,000 00	5,524 01	11,575 45
1863	17,799 97	5,870 32	445 57	24,115 86	27,200 00	-----	26,455 69
1864	19,300 67	7,922 60	317 36	27,540 63	29,000 00	2,200 00	20,940 95
1865	22,307 75	9,313 27	928 82	32,549 84	37,550 00	24,839 37	6,072 74
1866	26,234 60	8,046 71	543 69	34,825 00	40,000 00	7,600 00	34,497 47
1867	31,594 11	9,202 44	352 66	41,149 21	145,839 37	10,000 00	64,306 20
1868	31,566 70	12,638 19	635 81	44,840 70	12,000 00	18,923 61	59,732 85
1869	42,011 90	16,636 05	1,002 20	59,650 15	47,000 00	18,000 00	52,220 89
1870	44,204 23	16,491 75	426 46	61,122 44	12,000 00	12,000 00	11,506 17
1871	43,829 54	11,598 70	342 30	55,770 54	9,000 00	9,000 00	3,185 17
1872	55,012 91	14,683 74	101 50	69,798 15	23,300 00	15,000 00	6,248 10
1873	62,606 57	15,351 56	1,072 70	79,030 83	3,500 00	10,500 00	-----
1874	74,818 71	24,180 01	607 42	99,606 14	-----	17,500 00	-----
1875	89,908 68	27,365 46	1,036 95	118,311 09	-----	17,500 00	-----
1876	105,110 64	28,897 66	920 79	134,929 09	-----	17,500 00	-----
	\$699,826 27	\$227,883 08	\$9,409 20	\$937,118 55	\$511,889 37	\$197,485 39	\$377,348 60

The above table and the annexed financial statement show the entire receipts and the amount and application of all disbursements from March 8, 1850, to October 1, 1876, a period of over twenty-six years. Exclusive of the expense of reconstructing the portions destroyed by fire in 1857 (\$69,237.80) and the Asylum Extension, the cost of the Institution, including the amount paid for two hundred acres of land, the engineer's dwelling-house, warming and ventilating apparatus, furniture, barns, out-buildings, stock and implements, shops, brick dry-kiln, machinery, "the right of way for the water race," brick pump house and pump, the renewal of the laundry, boilers and fixtures, and *all purposes* provided for by special appropriations since 1850, is \$442,651.57. Nearly thirty-five per cent. of this sum was disbursed prior to and immediately after the close of the war, when labor and material were very costly.

In the erection of the Male Department, the entire sum expended for construction, warming and ventilating apparatus, furnishing and completing it for use, is \$284,593.83. Since the opening of the Institution in 1859, the sum of

*Its Organization, April 1, 1859, to October 1, 1876.*

WHOLE NUMBER OF WEEKS SPENT BY PATIENTS IN THE INSTITUTION.			DISBURSEMENTS ON ACCOUNT.	AVERAGE WEEKLY RECEIPTS.			AV. WEEKLY COST OF MAINTENANCE.
County.	Private.	Total.	General Expense.	County.	Private.	Total.	
201.4	145.2	346.6	\$3,062 62	\$0 50	\$5 44	\$2 90	\$8 53
2,267	1,278.2	3,545.2	14,059 51	1 73	3 41	2 38	3 96
4,683.6	2,030.2	6,714.1	19,700 08	2 35	3 21	2 64	2 93
6,271	2,004	8,275	25,199 94	2 95	3 99	3 23	3 04
7,522	1,638.4	9,160.4	23,083 61	2 36	3 58	2 60	2 49
7,067.2	1,958.3	9,025.5	39,552 02	2 73	4 05	3 05	4 38
6,666	2,089	8,755	55,418 21	3 35	4 46	3 72	6 26
7,147	1,875.6	9,022.6	44,396 00	3 67	4 29	3 86	4 92
7,742.3	1,727.5	9,470.1	53,404 03	4 08	5 33	4 34	5 63
8,297.2	1,999.1	10,296.3	61,509 49	3 80	6 32	4 35	5 97
10,966.1	2,981.2	13,947.3	74,451 42	3 83	5 58	5 56	5 35
12,198.5	2,892	15,090.5	72,575 68	3 63	5 70	4 05	4 81
10,980.6	2,236.5	13,217.4	70,235 88	3 99	5 18	4 22	5 31
13,284.6	2,364	15,648.6	80,496 03	4 14	6 21	4 46	5 14
14,327.4	2,749.6	17,577.3	97,574 94	4 22	5 58	4 50	5 55
18,341	3,745.2	22,086.2	113,485 24	4 08	6 46	4 51	5 14
23,612	4,482.4	28,094.4	146,508 62	3 81	6 10	4 21	5 21
26,380.1	4,698	31,078.1	141,639 38	3 98	6 15	4 34	4 66
188,456.5	42,896.2	231,353	\$1,136,352 70	\$3 71	\$5 31	\$4 05	\$4 91

\$937,118.55 has been received, and \$1,136,352.70 expended for the care of patients; the amount contributed by the State towards the maintenance of patients during the same period is \$197,485.39,—at the rate of eighty-five and three-tenths cents per week for each. The average weekly cost per capita of the support of patients, including clothing, all incidental charges and ordinary repairs and renewal of buildings and furniture, is \$4.91. The whole number of weeks spent by patients in the Asylum since its opening is 231,353.

In the rebuilding of the laundry, in the purchase of new steam boilers, engines, pumps and machinery, and for other purposes for which "special appropriations" have been made, a further sum of \$449,001.05 has been expended. The table, with the financial statement on the next page, presents a complete record of the receipts and disbursements of the Asylum during the eighteen years of its history, so arranged as to show the source and application of all moneys expended.

## REPORT OF THE BOARD OF TRUSTEES

Financial statement from April 1, 1859, to October 1, 1876 (17½ years).

## CURRENT EXPENSE ACCOUNT.

To payments by counties and State military board.....	\$699,826 27
payments by individuals.....	227,883 08
incidental receipts.....	9,409 20
State appropriations.....	197,485 39
balance September 30, 1876.....	1,748 76
	<u>\$1,136,352 70</u>
By orders paid.....	<u>\$1,136,352 70</u>

## CONSTRUCTION ACCOUNT.

To State appropriations.....	\$377,403 98
By orders paid.....	\$377,348 60
balance September 30, 1876.....	55 38
	<u>\$377,403 98</u>

## ASYLUM EXTENSION ACCOUNT.

To State appropriations.....	\$292,700 00
By orders paid.....	\$288,146 61
balance September 30, 1876.....	4,553 39
	<u>\$292,700 00</u>

## SPECIAL APPROPRIATIONS ACCOUNT.

To State appropriations.....	\$54,950 00
By orders paid.....	\$49,001 05
balance September 30, 1876.....	5,948 95
	<u>\$54,950 00</u>

## SUMMARY.

To receipts on current expense account.....	\$1,134,603 94
" " construction account.....	377,403 98
" " asylum extension account.....	292,700 00
" " special appropriations account.....	54,950 00
	<u>\$1,859,657 92</u>
By payments on current expense account.....	\$1,136,352 70
" " construction account.....	377,348 60
" " Asylum extension account.....	288,146 61
" " special appropriations account.....	49,001 05
balance September 30, 1876.....	8,808 96
	<u>\$1,859,657 92</u>

## EMPLOYMENT, ETC., OF PATIENTS.

The following table is arranged to show the daily average number of patients under treatment during the six months ending November 30, 1876, the number admitted and discharged, the average number taking medicine daily, the average number confined to their beds, the average number receiving extra diet, and the average number suffering from epileptic seizures or convulsions during each month of this period. This table shows also the average number of each sex "usefully employed" during the same time. It may perhaps, be well to state that the supervising attendant of each hall makes a daily written report of the mode of employment, general condition, habits, etc., of every patient, from which reports the facts presented in the table have been arranged. The average number of male patients taking daily exercise in the open air outside of the grounds of the Asylum is 226.

The aim in all institutions for the insane should be to secure restoration and to promote the comfort and mental and physical welfare of patients to the greatest possible degree. Occupation naturally ranks high as a means to this end,—it cannot, however, be assigned as first, second, or even third in importance in the list of remedial agencies; since in one case it may be most effective as a means of cure, while in another of little service. It should not, we think, be made an *object* but a *means*, and as such, employed for the benefit of each individual case to which it can be made to apply.

If the patients of an institution are admitted from the population of manufacturing districts, from cities or larger villages, but few of those, who, although incurable have eventually regained a good measure of self-control, are permitted to return home to their friends, for the simple reason that their friends cannot receive them.

If, on the other hand, the relatives of this class are farmers, principally, or are residents of villages but own the houses in which they dwell, they can, and as a rule are entirely willing to receive them as soon as it is deemed advisable to discharge them from the asylum. That it is better for these patients to return to friends or their own homes, rather than to continue in the Asylum, even though "profitable workers," is clear; and comparisons drawn from the employment record of different institutions, without reference to the general character and previous social relations of the inmates, must mislead.

During the year 1875, thirty-six patients were discharged from this Institution "improved." Of these, one has returned to the Asylum, one is in another institution, and one is in the poor-house, to which he was returned; one female has returned to friends at the East; three are with friends, and require some care, two of them on account of extreme age; of six, we can only ascertain that they are "still at home;" one is "at his trade, and laying up something;" six are with friends and are "doing well;" three females, wives of farmers, are in charge of their household affairs; seven males are conducting the work upon their own farms; and three continued to improve and are pronounced well.

Of thirty-eight patients discharged as "unimproved," during the same period (twenty-eight being removed by county officers), two have died, three are reported as eloped, and, when last informed, fourteen were still in the poor-house; one lady returned to this asylum, and one is in another institution; six are with friends, and "no better than when discharged;" ten are with friends and doing well;" one young lady writes us, as does her father also, that she is fully recovered. The case was regarded as one of masked epilepsy, but she had no return of illness for a few months prior to her discharge, and has since been quite well.



*TABLE Showing the Daily Average of Patients under Treatment for six months, the Number Admitted and Discharged, the Daily Average Number Confined to their Beds, Taking Medicine, Receiving Special Diet, and Suffering from Convulsions; and the Daily Average Number Reported as "Usefully Employed."*

MONTHS.	DAILY AVERAGE OF PATIENTS UNDER TREATMENT.			Admitted.	Discharged.	AVERAGE NUMBER CONTAINED TO THEIR BEDS.			AVERAGE NUMBER TAKING MEDICINE.			AVERAGE NUMBER RECEIVING SPECIAL DIET.			AVERAGE NUMBER SUFFERING FROM EPILEPTIC CONVULSIONS.			AVERAGE NUMBER USEFULLY EMPLOYED.		
	Male.	Female.	Total.			Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.	Male.	Female.	Total.
June.....	284	307	591	29	20	9	30	39	211	242	453	63	167	230	14	9	23	155	170	325
July.....	293	304	597	16	12	12	28	40	218	242	460	60	108	168	17	9	26	168	169	334
August.....	293	309	602	24	23	20	24	44	224	234	458	84	93	177	17	11	28	169	174	333
September.....	297	316	613	25	16	22	40	62	222	236	458	76	100	176	16	13	29	167	179	346
October.....	300	322	622	17	14	15	40	55	239	245	474	73	110	183	20	9	29	166	186	342
November.....	306	325	631	25	16	16	38	54	228	251	479	75	116	191	14	12	26	164	207	361
General averages.....	296	314	610	23	17	16	33	49	222	242	464	72	115	187	16	11	27	160	180	340

Although the daily records have given the mode of occupation of each patient, it has never been deemed necessary to detail them in our reports. For the instruction of those who have an impression that occupation is not favored by this Institution as well as for those who think patients are "compelled to work," the following is condensed from the daily records of the hall supervisors: Males employed in the garden and on the farm, 32; in the laundry, 6; in the kitchen, 10; assisting the porter and in the stables, 3; assisting in filling beds, etc., 3; assisting in mending men's garments, 4; wheeling wood, 12; assisting in preparations for exhibitions and entertainments, 6; in tuning pianos, arranging music for entertainments, etc., 2; assisting in the dispensaries and in cleaning the chapel, 5; assisting the clothing clerk, 2; reported as "usefully employed" upon the halls, average number for seven months, 144 4-7. No female patients are permitted to work in the wash-room for the reason that the floors are wet, the labor is severe, and occupation there is not thought to be conducive to health. From 15 to 20 are engaged in the ironing room, but under restrictions, as regards hours of labor, and supervision to avoid overwork and exposure. From 6 to 12 are also employed in the lighter duties of the kitchen and assisting the housekeeper. In hall duties, in the care of their own rooms and in assisting in work suitable for females an average of 180 are very constantly employed. In an institution with a large corps of attendants patients, as a matter of course, will be occupied to a much greater extent than where the attendants are few. It is stated that in English asylums the inmates frequently learn trades very perfectly; the duration of treatment in this Institution will not permit this. To estimate the pecuniary value of the labor of patients is a difficult matter, since it is most remunerative to themselves, but not necessarily to the State. To be of service it must be recreative and varied, and the patient must be interested in it. In a well managed asylum, furnished with shops, tools, and other appliances with a full corps of efficient attendants, occupation is no more likely to be overlooked than other means for promoting the comfort and restoration of patients.

## ACKNOWLEDGMENTS.

Nearly one hundred and fifty of the newspapers published in this State are regularly mailed to the Institution. The gratification they afford those under our care cannot be expressed. They are looked for with almost as much interest as are visits from friends and relatives, and by many of the male patients especially, are quite as eagerly read as letters from home. Though it gives us great pleasure to make this acknowledgment in our report, it entirely fails to express our gratitude to the publishers. That their generosity may be undervalued by the public is quite likely. The donation of a single paper may seem a small matter, yet the discontinuance of the regular weekly visits of these newspapers would be a real calamity, and keenly felt throughout the Institution. Those accustomed to books would of course resort to them if thus deprived, yet to scores of our patients, the village or county paper affords a gratification no other reading matter can. With a deep sense of obligation we thank the publishers of the following newspapers for their kindness in continuing to send us their regular issues:

Adrian Free Press,  
Adrian Journal,  
Adrian Times & Expositor,  
Albion Recorder,

Allegan County Democrat,  
Allegan County Republic,  
Allegan Journal,  
Alpena County Pioneer,

Ann Arbor Courier,  
Ann Arbor Register,  
Bangor Reflector,  
Barry County Republican,

Battle Creek Journal,  
 Bay City Chron. & Journal,  
 Bellevue Weekly Gazette,  
 Benton Harbor Palladium,  
 Benzle County Journal,  
 Berrien County Record,  
 Big Rapids Pioneer,  
 Cass County Republican,  
 Cassopolis Vigilant,  
 Charlevoix Sentinel,  
 Charlotte Republican,  
 Charlotte Leader,  
 Cheboygan Independent,  
 Chesaning Times,  
 Clam Lake News,  
 Coldwater Reporter,  
 Coldwater Republican,  
 Commercial Advertiser,  
 Constantine Mercury,  
 Deaf-Mute Mirror,  
 De Grondwet,  
 De Hollander,  
 De Hope,  
 Democratic Expounder,  
 De Wachter,  
 East Saginaw Courier,  
 Escanaba Tribune,  
 Evert Review,  
 Familien Blaetter,  
 Farwell Register,  
 Fenton Independent,  
 Fenton Gazette,  
 Flint Globe,  
 Grand Haven Herald,  
 Grand Haven News,  
 Grand Ledge Independent,  
 Grand Rapids Democrat,  
 Grand Rapids Eagle,  
 Grand Traverse Herald,  
 Gratiot County Journal,  
 Greenville Democrat,  
 Greenville Independent,  
 Hartford Day-Spring,  
 Hastings Banner,  
 Hillsdale Democrat,

Holland City News,  
 Home Messenger (6 copies),  
 Hubbardston Advertiser,  
 Huron County News,  
 Ingham County News,  
 Ionia Standard,  
 Ionia Sentinel,  
 Iosco County Gazette,  
 Isabella Enterprise,  
 Jackson Citizen,  
 Jackson Patriot,  
 Journal of Commerce,  
 Kalamazoo Daily Telegraph,  
 Kalamazoo Gazette,  
 Kalamazoo W'kly Telegraph,  
 Lake County Star,  
 Lakeside Register,  
 Lansing Republican,  
 Livingston Democrat,  
 Lowell Journal,  
 Lumberman's Gazette,  
 Manchester Enterprise,  
 Macomb County Herald,  
 Manistee Times,  
 Manistee Times & Standard,  
 Marshall Statesman,  
 Mendon Journal,  
 Mendon Weekly Times,  
 Michigan Argus,  
 Michigan Free Mason,  
 Michigan Journal,  
 Michigan Tribune,  
 Michigan Volksblatt,  
 Midland Times,  
 Midland Independent,  
 Millford Times,  
 Mining Journal,  
 Monroe Commercial,  
 Monroe Monitor,  
 Muskegon Chronicle,  
 Muskegon News,  
 New York Daily Witness,  
 Niles Democrat,  
 Niles Republican,

Northville Record,  
 Northw'r'n Mining Journal,  
 Oceana County Journal,  
 Ogemaw County Journal,  
 Ontonagon Miner,  
 Osceola Outline,  
 Paw Paw Courier,  
 Pentwater News,  
 Pontiac Bill Poster,  
 Pontiac Gazette,  
 Portage Lake Min'g Gazette,  
 Port Huron Commercial,  
 Port Huron Times,  
 Quincy Times,  
 Raisin Valley Record,  
 Rockford Register,  
 Saginawian,  
 Saline Oracle,  
 Sanilac Jeffersonian,  
 Saugatuck Commercial,  
 Schoolcraft Disp'ch & News,  
 Spring Lake Independent,  
 St. Clair Republican,  
 St. Joseph Co. Advertiser,  
 St. Joseph Co. Democrat,  
 St. Joseph Co. Republican,  
 St. Joseph Herald & Traveler,  
 St. Joseph Republican,  
 Sturgis Journal-Times,  
 Tecumseh Herald,  
 Three Rivers Reporter,  
 Torchlight and Herald,  
 Traverse Bay Eagle,  
 Traverse Bay Progress,  
 Union City Register,  
 Van Buren Republican,  
 Vrijheids Banier,  
 Wayne County Courier,  
 Weekly Tribune,  
 Wenona Herald,  
 Western Home Journal,  
 Whitehall Forum,  
 Wolverine Citizen,  
 Ypsilanti Sentinel.

The thanks of the Institution are also tendered for valuable donations and other expressions of interest:

- To Sullivan W. Gibson, for four chromos suitably framed;
- To Miss Isabella Cameron, of Kalamazoo, for a number of unframed pictures;
- To the Ladies' Library Association of Kalamazoo, for free admission for parties of patients to their choice collection of pictures, statuary, etc.; and also for tickets of admission to dramatic entertainments and art receptions;
- To W. H. Gray, Esq., of Detroit, for a donation of pamphlets and periodicals;
- To Mrs. Dr. E. Wells, of Ann Arbor, for a box of periodicals;
- To Bishop Gillespie, for packages of magazines, periodicals, etc.;
- To Hon. Allen Potter, for public documents and choice volumes for the medical library;
- To John Hoodemaker, for a large collection of books in the Holland language;
- To Miss Cameron, Rev. J. F. Conover, Rev. D. Putnam, and W. G. Dewing, Esq., for packages of newspapers;

To Mrs. Thos. F. Moore, of Adrian, for apples and a collection of pamphlets ;  
To Hon. H. G. Wells, for choice plants from the greenhouse of the Agricultural Department at Washington, D. C. ;

To Mr. and Mrs. J. B. Cornell, of this village, for the donation of choice plants from the island of Bermuda ;

To Mrs. R. S. Babcock and Mrs. A. Thomas, of Kalamazoo, for choice plants for the greenhouse ;

To Prof. Stimpson, of Brooklyn, N. Y., for a concert ;

To the "Hampton Singers," for a concert ;

To W. L. Eaton, J. W. McEwen, and the Misses Hodge, of Kalamazoo, for an entertaining concert in the chapel ;

To Prof. Noel Hope, for dramatic and miscellaneous readings ;

To the Kalamazoo Agricultural Society, for tickets of admission to their fair for all the inmates of the institution ;

To S. W. Gibson and R. W. Judd, for a large squirrel cage ;

To Messrs. Roberts and Hillhouse, for two sets of parlor croquet, and other favors ;

To W. E. Johnson and wife, W. L. Eaton, J. W. McEwen, the Misses Hodge, Miss May, Miss Babcock, and others, for valuable assistance in singing at our chapel services ;

To Rev. Dr. Brooks, for assistance in conducting chapel services during the frequent absence of the chaplain ;

To Rev. J. F. Conover, for a special service ;

To Dr. H. O. Hitchcock, for gratuitous consultations, and for performing several important surgical operations ;

To Mrs. L. O. Chapin, of Kalamazoo, for weekly copies of the "Evangelist" and the "Churchman ;"

To Mrs. D'Arcambal, for a beautiful vase, as a New Year's remembrance, to "the ladies of the Convalescent Hall ;"

To Rev. J. F. Conover, for several volumes of Harper's Weekly, and to Mrs. C. M. Wells, of Pontiac, for five volumes of Harper's Bazaar.

In closing the report which the medical superintendent is required to prepare at the termination of successive periods in the history of the Asylum under his care, his first thought is of those to whose efficiency and fidelity, the satisfactory results he is enabled to record, are so largely due. As Trustees of this Institution you recognize the skill and ability of the gentlemen of the medical staff, the strict integrity of the faithful steward, who has provided for our daily wants so many years, and the special talent of our worthy chaplain ; and you avail yourselves of the frequent opportunities afforded to express to these officers your high appreciation of their services. The engineer, who has been constantly at his post for nearly twenty years, our accountant, and the heads of the several departments, have the pleasure of knowing that their efforts also are recognized and appreciated by you, and by those with whom they are brought in contact. But there are others in the retirement of the halls of the Asylum, in the discharge of very trying and very responsible duties, of whose cares and anxieties and fidelity to trust little is known outside of the Institution. To their heedfulness of instructions, to their watchfulness and to their loyalty, we owe it, that year after year has rolled by without a suicide or other serious accident. It is a great gratification to me to have another opportunity to make

this public acknowledgment of faithful service, and to accord to them the praise they deserve.

Once more thanking you for the wise counsel, firm support, and prompt assistance which you have always extended to me as trustees of the Institution, and for the kind interest which has marked all our personal relations, I remain,

Most respectfully yours,

E. H. VAN DEUSEN,

*Medical Superintendent.*

Asylum, October 1, 1876.

## APPENDIX.

The act under which the Asylum is organized, and the several sections providing for the admission, maintenance, and discharge of patients, and the general management of the Institution, are found in Vol. I. of the compiled laws; edition of 1871, pp. 630, *et se* .

### GOVERNMENT OF THE ASYLUM.

"SEC. 9. The trustees are hereby directed and empowered to establish such by-laws as they may deem necessary and expedient for regulating the appointment of duties of officers, attendants, and assistants, for fixing the conditions of admission, support and discharge of patients, and for conducting in a proper manner the business of the Institution; also, to ordain and enforce a suitable system of rules and regulations for the internal government, discipline, and management of the Asylum."—Page 632.

### ADMISSION OF PATIENTS.

1. Dependent or pauper insane admitted on the order of supervisors and county superintendents of the poor.

"SEC. 20. The county superintendents of the poor of any county, or any supervisor of any city or town to which a person who shall become insane shall be chargeable, after the opening of the Asylum for the insane, shall send such person to the Asylum by an order under their hands: *Provided*, The Asylum can receive such person."—Page 636.

The form of the order is as follows :

*To the Superintendent of the Michigan Asylum for the Insane:*

SIR:—In accordance with the provisions of chapter 52, section 20, compiled laws, you are hereby authorized and directed to receive..... an insane paupers of the town of..... in the county of..... provide for..... as may be necessary, and charge the expenses of the same to the county of.....

..... } Superintendents of the  
..... } Poor,  
..... } or Supervisor.

2. Indigent insane persons admitted on the order of the probate judge.

"Sec. 24. When a person in indigent circumstances, and not a pauper, becomes insane, application may be made in his behalf to the probate judge of the county where he resides; and said probate judge shall call two respectable physicians and other credible witnesses, and also immediately notify the prosecuting attorney of his county, of the time and place of meeting, whose duty it shall be to attend the examination and act in behalf of said county; and said probate judge shall fully investigate the facts in the case, and either with or without the verdict of a jury, at his discretion, as to questions of insanity, shall decide the case as to his indigence; and if the probate judge certifies that satisfactory proof has been adduced, showing him insane, and his estate is insufficient to support him and his family, or if he has no

family, himself, under the visitation of insanity on his certificate, under the seal of the probate court of said county, he shall be admitted into the Asylum, and supported there at the expense of the county to which he belongs, until he shall be restored to soundness of mind if effected in two years, and until removed by order of the board of supervisors of such county. The probate judge in such case shall have power to compel the attendance of witnesses and jurors, and shall file the certificates of the physicians, taken under oath, and other papers in his office, and enter the probate order in the journal of the probate court in his office. Said probate judge shall report the result of his proceedings to the supervisors of his county, if such person belong to that county, whose duty it shall be, at the next annual meeting thereafter, to raise money requisite to meet the expenses of support accordingly."—Page 636.

The provisions of this section secure the benefits of the Institution to a class by far more numerous than any other in this State, who, though possessed of some property, find it insufficient to meet the expenses of treatment and the support of the family at the same time. The form of order arranged in accordance with the requirements of this section, copies of which may be procured at the Asylum, is as follows:

STATE OF MICHIGAN, }  
COUNTY OF..... } ss.

At a session of the Probate Court for the county of.....holden at the Probate Office at.....day of.....in the year one thousand eight hundred and seventy.....

Present.....Judge of Probate.

In the matter of....., an indigent, insane person,

On reading and filing the petition, duly verified, of....., praying that said....., an insane person, residing in.....may be admitted to the Michigan Asylum for the Insane, there to be supported at the expense of the county of....., and having taken the depositions of.....and.....two respectable physicians, and.....credible witnesses, and having duly notified the prosecuting attorney of the time and place of hearing of said examination, and having fully investigated the facts, and it satisfactorily appearing that the said.....is insane, and has no estate in possession or held in trust for.....sufficient for the support of.....self (and family), under the visitation of insanity: Therefore

*It is ordered*, That the said....., under and according to the provisions of section 24 of "An act, etc., approved February 14, 1859," and amendments thereto, be admitted to the Michigan Asylum for the Insane, at Kalamazoo, there to be supported at the expense of the county of.....until restored to soundness of mind, if effected within two years, and until removed by order of the Board of Supervisors of said county of.....

.....Judge of Probate.

STATE OF MICHIGAN, }  
County..... }

I hereby certify, that the foregoing is a true copy of the original order made by me.

In testimony whereof, I have hereunto set my hand and affixed the Seal of the Probate Court, at.....this.....day of.....  
A. D. 187.....

{ L. S. }

.....Judge of Probate.

### 3. Admission of patients at personal expense.

Although there is no direct provision for the treatment at the Institution of individuals at personal expense, the trustees have directed, under the power vested in them by the act of organization, that: "When there are vacancies in the Asylum, pay patients may be admitted on a certificate of insanity from a respectable physician, a bond obligating the payment of expenses, duly executed by two persons of certified responsibility, and the payment of thirteen weeks' board in advance; and no private patient shall, in any case, be received without such certificate, bond, and payment."

The minimum rate of board for private patients will be five dollars per week. Blanks, of which the following is a copy, will be furnished to applicants;

WHEREAS.....of the town of.....in the county of.....an insane person, has been admitted as a patient into the Michigan Asylum for the Insane, at Kalamazoo;

"Now, therefore, We the undersigned, in consideration thereof, bind ourselves to F. W. Curtentius, Treasurer of said Asylum, to pay him and his successors in office, the sum of.....dollars.....cents per week, for the care and board of said insane person, so long as he shall continue in said Asylum, with such extra charges as may be occasioned by his requiring more than ordinary care and attention, and also to provide him with suitable clothing, and pay for all such necessary articles of clothing as shall be procured for him by the Steward of the Asylum, and to remove him whenever the room occupied by him shall be required by a class of patients having preference by law, and also to pay, not exceeding twenty dollars per quarter, for all damages he may do to the furniture or other property of said Asylum, and for reasonable charges in case of elopement, funeral charges in case of death; such payments for board and clothing to be made quarterly in advance.

In witness whereof, We have hereunto set our names this, the.....day of.....in the year 18....

I hereby certify that I am personally acquainted with.....and.....signers of the within bond, and consider either of them fully responsible for the prompt discharge of its obligations.

#### MEDICAL CERTIFICATE.

I hereby certify that I have seen and examined.....of.....and believe him to be insane.

Dated.....

.....M. D.  
.....M. D.

#### 4. Patients transferred from personal to county charge.

A subsequent section provides for those who, though admitted and treated for a time at private expense, subsequently find themselves so straitened in means as to require aid:

"SEC. 27. When an insane person in indigent circumstances shall have been sent to the Asylum by his friends, who have paid his bills therein for six months, if the Superintendent shall certify that he is a fit patient, and likely to be benefited by remaining in the Institution, the supervisors of the county of his residence are authorized and required, upon an application made under oath in his behalf, to raise a sum of money sufficient to defray the expenses of his remaining there another year, and pay the same to the treasurer of the Asylum, and they shall repeat the same for the two succeeding years, upon like application and the production of a new certificate each succeeding year, of like import, from the Medical Superintendent."—Page 637.

#### 5. Admission of insane soldiers.

Section 1, act 91, laws of 1873, provides that: "All soldiers or marines of the United States to the credit of the State of Michigan, and who are not criminals, and all such soldiers or marines within the State who are, or may hereafter become insane, may by order of the State Military Board, be transferred under the same rules and regulations as govern the admission of county patients to the asylum at Kalamazoo, and there be provided for at the expense of the State."

#### 6. Provision for insane relatives by wills.

To relieve parents from all solicitude regarding the future welfare of a permanently insane child, and as a means of protection against the errors, dishonesty or incapacity of executors and administrators, act 172, laws of 1873,



legalizes wills making the State a trustee for insane persons. A husband may avail himself of this law to provide for his wife; or, indeed, any one who may wish to render provision for an insane relative absolutely safe beyond any possible contingency. Several parties have already availed themselves of this most excellent law. The trust on the death of the patient reverts to any heir the will may designate.

It should be noted that the laws relating to the admission of patients are most liberal and comprehensive in their provisions. The judges of probate, supervisors, and county superintendents of the poor are permitted to act in every case precisely as their judgment may suggest. If, therefore, an order of admission is ever refused to an insane person whose estate is insufficient to meet the expense of treatment, or if the friends of any patient in the Asylum are burdened by the cost of maintenance, it must be due to a failure on the part of these officers to comply with the law. Even should a board of supervisors refuse or neglect to provide moneys for the payment of bills, orders of admission may still be granted, since the State has designated means for enforcing payment. It is the clear intent of the law that the admission of the insane to the Asylum shall not be hampered by restrictions and formalities, and that the cost of treatment shall never be burdensome. In fixing the rate of charge to private patients the creation of income does not govern. If friends can, without sacrifice, meet the expense of treatment of a relative, they will be expected to do so; if they cannot, the law secures treatment in every respect the same, and free of charge.

#### PAYMENT OF BILLS BY COUNTY TREASURERS.

"Sec. 34. The expenses of clothing and maintaining in the Asylum a patient who has been received upon the order of any court or officer, shall be paid by the county from which he was sent to the Asylum. The treasurer of said county is authorized and directed to pay to the treasurer of the Asylum the bills for such clothing and maintenance as they shall become due and payable, according to the by-laws of the Asylum, upon the order of the steward; and the supervisors of said county shall annually levy and raise the amount of such bills, and such further sum as will probably cover all similar bills for one year in advance. Said county, however, shall have the right to require any individual, \* town, or city, that is legally liable for the support of such patient, to reimburse the amount of said bills, with interest from the day of paying the same."—Page 639.

In accordance with the provisions of the act of organization, the Trustees of the Asylum have fixed the rate of board for the support of the poor and indigent insane at three dollars and fifty cents per week, and have directed that the bills shall be paid quarterly. The Treasurers of the several counties will receive bills, covering all charges for the quarter ending with the month immediately preceding, on or about the 15th of February, May, August, and November of each year. Upon all bills remaining unpaid on the 15th day of the succeeding month, interest will be charged from their date.

In conveying a patient to the Asylum, *let it never be done by deception.* Truth should not be compromised by proposing a visit to the institution, and on arrival, suggesting to the patient the idea of staying, when his admission had already been decided upon; nor should patients be induced to come and

\* Sec. 15, chap. 49, C. L., p 602, provides: "That in no case shall the property of any insane pauper be sold until the disease of such pauper shall be pronounced by the medical superintendent of the State Insane Asylum to be a case of incurable insanity."

"stay a few days, to see how they like it," under the impression that they can leave at pleasure. Such treachery not only destroys confidence in friends, but also, too often, in us, by the seeming conspiracy to which we are naturally supposed to be a party, than which there can scarcely be a greater barrier to improvement. Removal to the Asylum should never be attempted when the patient is much prostrated, or laboring under severe bodily illness, and care should be taken that the excitement attending acute mental disease be not mistaken for physical strength.

The Trustees would not presume to dictate to county officers the manner in which patients be brought to the Asylum, but would suggest that whenever admissible, some immediate friend accompany them. In the case of a female, for instance, it is much better, for reasons obvious enough, that she be placed, if circumstances allow, in the care of her husband, or some relative, rather than in custody of the sheriff or a constable.

Their attention is always particularly requested to the requirements of the following section, in reference to the *personal cleanliness*, etc., of those presented for admission.

"SEC. 39. All town and county officers sending a patient to the Asylum shall, before sending him, see that he is in a state of perfect bodily cleanliness, and is comfortably clothed and provided with suitable changes of raiment, as prescribed in the by-laws."  
—Page 640.

Every patient should be supplied with at least two suits of clothing, and several changes of under-garments. The outfit should be liberal when circumstances permit. As nearly all the patients will be taken out for drives and walks, it is desirable that they be furnished with clothing of a character to enable them to do so, and also to appear at little social gatherings. When desired, articles of clothing, etc., will be furnished at the Institution.

All letters concerning patients, from individuals having the right to make inquiry, will be answered at once; and friends are promptly advised of any severe illness, accident, or event of moment or interest. The postoffice and telegraphic address of one correspondent in each case is recorded, to whom such communications are sent. Letters are frequently received to which replies cannot be mailed, for the reason that the postoffice address is not clearly given. A little care on the part of friends will often save them disappointment, and the Asylum unmerited censure. Information concerning inmates will not be given to casual visitors, except at the written request of friends.

Application for admission should invariably be made before the patient is brought to the Asylum, in reply to which any desired information will be cheerfully furnished. All correspondence in reference to patients may be addressed to Dr. Van Deusen, Michigan Asylum, Kalamazoo.



TWELFTH BIENNIAL REPORT  
OF THE  
BOARD OF TRUSTEES  
OF THE  
MICHIGAN INSTITUTION  
FOR THE EDUCATION OF THE  
DEAF AND DUMB, AND THE BLIND,  
AT FLINT,  
FOR THE YEARS 1875 AND 1876.



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BY AUTHORITY.

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LANSING:  
W. S. GEORGE & CO., STATE PRINTERS AND BINDERS.  
1876.

# ALPHABET OF THE DEAF AND DUMB.

Aa



Bb



Cc



Dd



Ee



Ff



Gg



Hh



Ii



Jj



Kk



Ll



Mm



Nn



Oo



Pp



Qq



Rr



Ss



Tt



Uu



Vv



Ww



Xx



Yy



Zz



&



WICK, ENG. CO. DETROIT

# OFFICERS.

(For 1878.)

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JOHN J. BUCHANAN,	MISS ANNIE WAGER,
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MISS PHEBE WRIGHT,	MISS MAGGIE T. BENNETT.

## TEACHERS OF THE BLIND.

### SCHOLASTIC DIVISION:

MISS SARAH M. HOAGLAND,	MISS EMMA F. KNIGHT.
-------------------------	----------------------

### MUSICAL DIVISION:

MISS JENNIE VAN WORMER, *Instructor in Piano, Organ, and Vocal Music.*

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## INDUSTRIAL DEPARTMENT:

*WILLIAM MILLER,	- - - -	Foreman of the Cabinet Shop.
*A. KNIGHT,	- - - -	Foreman of the Shoes Shop.
HERMAN C. KOEPPNER,	- - - -	Foreman of the Basket Shop.
GEO. H. POND,	- - - -	Foreman of the Printing Office.
THOMAS STILSON,	- - - -	Chief Engineer and Machinist.
CHARLES SELLECK,	- - - -	Farmer.

---

\*Deceased.

# OFFICERS.

(For 1876.)

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## TEACHER OF VISIBLE SPEECH:

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\*Deceased.

## REPORT OF THE TRUSTEES.

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*To the Governor, Hon. John J. Bagley, and the Honorable, the Legislature of the State of Michigan :*

The Board of Trustees of the Michigan Institution for the education of the Deaf and Dumb, and the Blind, at Flint, have the honor to submit this, their twelfth biennial Report.

The time covered by this report is embraced between the 30th day of September, 1874, and the 30th day of September, 1876.

During this period there have been two sessions of the school of forty-one weeks each, except that the session ending in June, 1875, was cut short by the appearance among the pupils of a mild form of scarlet fever. Fearing that it might become epidemic, it was deemed wise by the attending physician and other officers of the Institution to dismiss the school about ten days before the regular time for closing. Aside from this attack the general health of the pupils has been good. For further details concerning it, and the sanitary condition of the Institution generally, you are referred to the able report of the attending physician, Daniel Clarke, M. D., herewith submitted :

The number of pupils receiving instructions in the Institution has materially increased since the date of our last report, exceeding even the estimates we then made. At that time the number reported was one hundred and ninety-one. During the sessions of 1875 and 1876, the whole number enrolled was 231.

For details of the operations of the school in its various departments, and the results of instruction given, you are respectfully referred to the comprehensive Report of the Principal, which includes Reports of Teachers, and of the Examining Committees for the years 1875 and 1876.

The Board of Trustees take this occasion to bear cheerful testimony to the faithfulness and efficiency of the Principal and teachers, and also of the other officers employed by them in the various departments of the Institution. Among these there have been some changes since the date of our last report. At the close of the school year of 1875, Miss M. J. Adams, the Matron, tendered her resignation to the Trustees, which was accepted. Miss Emma A. Hall, formerly Matron of the House of Shelter, in the city of Detroit, and more recently Matron of the State Public School, at Coldwater, was employed as her successor, and still holds the office of Matron. In May, 1876, Professor Egbert L. Bangs, who had been Principal of the Institution for a period of twelve years, covering the most eventful and successful periods of its history, tendered his resignation, to take effect on the first of the following September. The resignation was accepted, and J. Willis Parker, B. A., who had been a teacher in the Institution, was elected Principal, *ad interim*, the Trustees not having



been able to secure the services of any gentleman whom they deemed it wise at once to elect as permanent Principal. Mr. Parker still holds the position, and has thus far performed its duties in a manner entirely satisfactory to the Trustees.

In the month of May, 1876, Mr. Wm. L. M. Breg, who had been a faithful teacher in the Institution for many years, died. His death was the cause of profound regret to all who knew him. The Trustees desire to bear testimony to his earnestness and zeal as a teacher, and to his nobleness of character as a man.

The same industries continue in operation that were mentioned in our last report, namely: The cabinet shop, the shoe shop, the printing office,—all for Deaf-mutes; the basket shop for the Blind; and the sewing rooms for both the Deaf-mute and the Blind girls. In the printing office girls as well as boys are instructed in the art of printing. In addition to the work done in the various shops, and the sewing rooms, the boys are required to assist in sweeping the floors in their "wing" of the Institution buildings, to prepare some portion of the fuel, to keep the grounds adjacent to the buildings in order, to keep the walks and drives cleaned, and to do some of the coarser and heavier work in the kitchen. The girls are required to assist in the kitchen,—where they are taught some of the arts of cookery,—in the dining room, in the laundry, in the ironing room, and to make the beds in their dormitories.

The trustees are still of the opinion that the industries are an important adjunct to the Institution. Their results justify the wisdom of the Legislature in making the appropriations for their establishment, and for their continued operations. The pupils, as a rule, take kindly to the labor appointed them in the shops, and make reasonable progress in them, seeming to understand the important influence which a knowledge of the trades will have upon their future success in life. We unhesitatingly recommend the appropriations asked for in another place to carry them on for the next two years. We fully believe that the practical results of their efficient maintenance will be so demonstrated to the people of the State, that they will most cheerfully pay the small pittance asked for to carry them on. A considerable number of pupils graduate from them every year, who are able to get a good living by working at their trades; who, but for their trades, would find it very difficult to support themselves. It is much the better economy for the State to give them, at a trifling expense, this means of obtaining a livelihood.

In the Financial Report of the Treasurer of the Institution will be found a detailed statement of the receipts and expenditures in the various industries.

In the basket shop, May 1st, 1876, to September 30th, 1876, the following is the summary of articles made: 18 doz. traveling baskets, 9-12 doz. large traveling valises, 2½ doz. paper baskets, 7½ doz. clothes baskets, 2½ doz. clothes hampers, 1½ doz. children's chairs, ¾ doz. children's rocking chairs, 2 doz. bread baskets, ¾ doz. chairs recaned, ½ doz. flower trellises, 2½ doz. flag bottom chairs, ½ doz. knife baskets, 2½ doz. market baskets, 1 doz. bushel baskets, 2 cradles, 3 sponge baskets, ¾ doz. sewing baskets, 1½ doz. lunch baskets, 1½ doz. sewing stands, 3 flower stands, 1 doz. fine ladies' arm and rocking chairs, 1 large willow trunk.

In the sewing room the following is the classification of articles made in one year: 85 dresses, ranging in price from \$1 00 to \$5 00; 106 aprons, 138 sheets, 58 bed ticks, 50 bed spreads, 183 pillow cases, 15 pairs of socks knit, besides a considerable amount of fancy work not easily classified. For financial results see Treasurer's report.

It is difficult to classify the results of the operations in the cabinet shop. Much of the work done there has been for the Institution itself, not so much in manufacturing new articles as in repairing furniture already in use. The articles manufactured have been the common Windsor chairs, flag bottom chairs, bureaus, wash stands, tables, book-cases, desks, cornices for parlor windows, etc.

The income of the printing office has been small. The necessary blanks for use in the Institution, other than those furnished by the Auditor General, have been printed in it, and a weekly periodical, known as the *Deaf-Mute Mirror*, has been published, thus furnishing the apprentices the variety of work necessary to make them tolerably efficient compositors and job printers. For details of these two industries you are respectfully referred to the Financial Report of the Treasurer.

It may not be improper here to note the fact that at the request of the Centennial Commissioners of the State, and of the Rev. Dr. Jacokes, who was appointed to superintend the educational exhibits of the State at the great Exposition, specimens of work from the several industries in the Institution were forwarded to Philadelphia for exhibition, and of the eight prizes awarded to the educational exhibits of the State, one was given for this work. In addition to these, ground plans of the buildings, photographs of the elevations, and elaborate descriptions of the methods of heating and ventilating, drainage, water supply, dormitories, food supply, cookery, dietetic system, etc., together with a detailed account of the system of education in operation here, were also forwarded to the Centennial.

By reference to the table of estimates it will be seen that the Trustees recommend an appropriation of \$5,000 for the building and furnishing of a shop wherein the several industries of shoemaking, basket making, and printing may be accommodated. We cannot too strongly urge upon the attention of the Legislature the importance of this appropriation. All of these industries are now accommodated in the "school wing" of the Institution building. In the original construction of these buildings their use for the purposes of these industries was not contemplated. They have been used as a temporary "make-shift." The State having wisely, as we think, determined to introduce these industries, should make provisions for their ample accommodation. All the room in the original building is needed for the legitimate purposes of the school. The dormitories have already become overcrowded during the last year, and it has been found necessary to use two large rooms in the front building, intended and needed for guests' chambers, as dormitories for the accommodation of those pupils for whom there is no room in the ordinary dormitories. And even this expedient does not give the necessary relief. Already the dormitories are too much crowded for the health of the pupils. Either arrangements must be made for more dormitory room or the doors of the Institution must be closed against the admission of more pupils. The Trustees do not believe the people of the noble State of Michigan will authorize the latter alternative.

By Section 2 of Act No. 67, of the Laws of 1875, the sum of \$2,000 was appropriated for the purpose of grading and ornamenting the grounds of the Institution. This sum has been expended and the grounds have been very much improved in appearance. About 400 ornamental and fruit trees have been planted, and are in a good healthy condition. The same act appropriated the sum of \$500 for digging a well to furnish water for cooking and drinking purposes. This well has been dug, and its importance to the Institution will justify

a somewhat extended description. It was dug near the margin of the Swartz Creek, which flows past the rear side of the Institution at the distance of about twenty-five rods. The well is located at the foot of a high bluff. The first 18 feet of the excavation was through an exceedingly hard and tenacious clay. At that distance from the surface a stratum of rather soft, coarse-grained sandstone was struck. This proved to be about two feet thick. Underlying it was a stratum of compact slate rock. About two feet of this was removed. Two holes about two inches in diameter and four feet deep were drilled into this rock. There was a considerable supply of water found in the sand rock. It became more abundant in the harder rock below, and after the drilling the supply was superabundant. The well was then bricked up with an internal diameter of eight feet, and a total depth of about twenty-two feet. Coarse gravel was packed about the outside of the wall, which was laid in water-lime. It is believed that all surface water is excluded. The well proved to be a flowing well, a considerable stream flowing from its waste pipe constantly. The supply of water is more than sufficient for all the purposes for which it is intended. It is lifted by means of a Knowles Force Pump, through galvanized iron pipes to a galvanized iron tank, of 1,600 gallons capacity, in the third story of the "Middle Building," whence it is conveyed by similar pipes to the dining room and the kitchen, and also to drinking fountains adjacent to the respective study rooms of the male and female pupils. This improvement adds greatly to the convenience of house-keeping, and will certainly have a most marked and beneficial effect upon the health of pupils, teachers, and employes living within the buildings. We deem the investment to have been a wise and beneficial one.

Since our last report the method of heating and ventilating the institution has been entirely changed. The old method employed heated air, driven by means of a revolving fan, through air ducts, to every room in the buildings. It was found impossible, by means of it, to get heat enough into the rooms in extreme cold weather, to make them comfortable. It was thought wise therefore, to abandon this method and adopt one which promised to obviate the difficulty. The system adopted is that of conveying steam, by means of iron pipes, directly to the rooms. Steam is generated in four boilers (only three are used at any one time), whence it is conveyed by a five-inch conductor to the sub-basement of the buildings, where the main feed pipe sub-divides into many smaller ones. From these supply pipes in the sub-basement, perpendicular pipes, called technically "risers," extend up through the side walls, to and through the roof. Attached to this "riser," at the top, and returning to the sub-basement by the side of it, is another pipe of smaller diameter, called a "drip-pipe." In the sub-basement this "drip-pipe" extends, by the side of the supply pipes, back to the boilers. Thus the means is secured for conveying the steam to points with which all the rooms may communicate, and also the means for conveying the condensed steam, in the form of hot water, back to the boilers. In the several rooms steam coils, varying in size according to the dimensions of the space to be heated, are set up and attached through an opening in the wall to both the "risers" and the "drip-pipes." Steam is admitted to these coils from the "risers," through valves operated at will by the occupant of the room, or some other person detailed for that duty. By means of another valve the coil is also connected with the "drip-pipe," so that the condensed steam in the coils finds its way through that avenue back to the boilers which generate the steam.

It will be observed that this system secures ventilation at the same time that

it performs the function of heating. The "risers" passing up through the walls in a narrow shaft, when filled with the steam, heat and rarify the atmosphere in the shaft, very much. This causes the air to flow upward, its velocity being in the direct ratio of its temperature. Near the floor of each room is an opening into this shaft. As the air in it becomes heated and flows upwards, producing a partial vacuum, the cooler and vitiated air of the room flows to the opening and through it into the shaft, and so up through the shaft into the outer atmosphere above the roof.

Thus far the new system has stood the test of experience, and gives excellent satisfaction.

More than fifteen miles of iron pipe have been used for this purpose, and when all filled with steam, at medium pressure, they will displace 250,000 cubic feet of atmospheric air in an hour's time. It is proper to remark that steam can be kept in the "risers" without admitting it to the rooms, thus securing ventilation of the rooms altogether independent of their temperature.

An ice-house has also been built during the year 1875, and, having been filled with ice, served an excellent purpose, both for furnishing an abundant supply of ice, and for storing butter and other commodities requiring a low temperature.

The Trustees have endeavored to keep the expenses of the Institution as low as has been consistent with its usefulness. In employing teachers and other officers they have aimed at securing the greatest amount of efficiency for the least reasonable amount of compensation. During the past year there has been a considerable reduction of salaries among teachers and other employés. We do not believe any further reduction can be had without curtailing the usefulness of the Institution in its various branches.

The following table showing the *per capita* cost of maintaining the pupils of various similar institutions in the United States and Ontario, will, we trust, be carefully studied by those interested. The amount is found by dividing the sums appropriated for "Current Expenses" for one year, by the average number pupils in attendance:

STATE.	COST PER CAPITA.
Michigan.....	\$177 33
Pennsylvania, Institution for the Blind.....	287 33
Louisiana, " " " ".....	389 94
California, " " " Deaf and Dumb.....	318 58
Tennessee, " " " Blind.....	310 00
Nebraska, " " " Deaf and Dumb.....	189 60
New York, " " " " " ".....	395 28
Missouri, " " " Blind.....	191 15
Illinois, " " " Deaf and Dumb.....	250 00
Mississippi, " " " " " ".....	175 54
Kentucky, " " " " " ".....	237 91
Illinois, " " " Blind.....	387 92
West Virginia, " " " Deaf and Dumb, and Blind.....	254 63
Kansas, " " " Blind.....	230 47
Maryland, " " " (col.) Deaf and Dumb, and Blind.....	537 39
Ohio, " " " Deaf and Dumb.....	198 55
Ontario, " " " " " ".....	172 77
Alabama, " " " " " ".....	384 00

It will be seen that with the exception of the Institution in the State of Mis-

issippi, and that in the Province of Ontario, the Michigan Institution spends less money *per capita* than any other Institution in the country, while it certainly affords as many facilities for educating its Deaf and Dumb, and the Blind, as any of its sister Institutions. The discrepancy between this Institution and the one at Belleville, Ontario, is only apparent, as the estimates there are made upon a gold basis.

We submit the following table of estimates for the next two years:

To pay foremen and purchase materials in boot and shoe shop, cabinet shop, basket shop, and printing office.....	\$8,500 00
For fifty rods of plank walk at \$3 per rod.....	150 00
For building one barn.....	1,500 00
For building two water closets to accommodate dormitories.....	1,000 00
For building one shop.....	5,000 00
For laying 200 squares of oak floors, at \$5 per square.....	1,000 00
For painting and general repairs on buildings, engines, boilers, etc.	2,000 00
For beds and bedding.....	1,500 00
For one washing machine, one mangle, etc.....	500 00
For two pianos.....	800 00
For steam cooking apparatus.....	300 00
For one fire-proof safe.....	250 00
For set of platform scales.....	125 00
For wardrobes.....	280 00
For building 200 yards of board fence.....	350 00
For one portico to front building.....	2,500 00
For current expenses.....	85,000 00
<b>Total.....</b>	<b>\$110,750 00</b>

The foregoing estimates are based upon actual necessities, and the Institution cannot be operated and kept in a high state of efficiency, and the property of the State kept in good repair, for any less sum. The trustees therefore confidently and earnestly recommend the several appropriations asked for in the table.

The attendance of pupils, as will be observed, has steadily increased, and further additions to the numbers may be confidently expected from year to year, as the Principal and Acting Commissioner are in correspondence with several Deaf mutes and Blind persons who will probably enter the Institution when they shall have arrived at the proper age.

The following table will show the gradual increase in attendance at the close of school:

In June, 1866, the number of pupils was.....	109
“ 1867, “ “ “.....	116
“ 1868, “ “ “.....	119
“ 1869, “ “ “.....	135
“ 1870, “ “ “.....	130
“ 1871, “ “ “.....	148
“ 1872, “ “ “.....	159
“ 1873, “ “ “.....	164
“ 1874, “ “ “.....	191
“ 1875, “ “ “.....	204
“ 1876, “ “ “.....	212

During this latter year the whole number enrolled was 231. It is more than probable that by the close of the next fiscal year the number will reach or exceed 240.

It is proper to state that the trustees have just consummated a plan which they have contemplated for a long time, for introducing into the Institution what is known as the "Bell Method" of teaching Articulation or "Visible Speech." A teacher has been secured for that purpose, and has commenced the work. The results in the brief period during which instruction has been given, are very satisfactory. In our next report it is expected definite results can be given.

The foregoing is respectfully submitted, in the confident belief that the unfortunate persons congregated in this Institution for instruction in those arts and sciences and industries which will in part compensate them for their disabilities, will continue to be in the future, as they have been in the past, the recipients of your kind favors.

CHAS. G. JOHNSON,  
IRVING D. HANSCOM,  
ALMON L. ALDRICH,  
*Trustees.*

# REPORT OF THE TREASURER

## OF THE MICHIGAN INSTITUTION FOR THE EDUCATION OF THE DEAF AND DUMB AND THE BLIND, SEPTEMBER 30, 1875.

### TREASURER DEBIT—RECEIPTS.

1874.			
Oct. 1.	Cash on hand (see report 1874).....	\$5,297 42	
	State Treasurer—Sec. 1, Act 24, 1873.....	3,000 00	
	Farm and garden—barrels sold.....	4 90	
	Flour and meal—flour sold.....	6 00	
	Live stock—pig sold.....	3 00	
	Meat and fish—pork sold.....	8 70	
	Board and tuition—board T. L. Brown.....	26 57	
	Cabinet shop—sales.....	95 08	
	Shoe shop—sales.....	108 55	
	Basket shop—sales.....	6 30	
			\$8,556 51
Nov.	Board and tuition—board T. L. Brown.....	\$25 71	
	“ “ —Mrs. L. M. Spence.....	20 00	
	Postage—sold.....	1 15	
	Sewing department—sales.....	3 00	
	Cabinet shop—sales.....	14 25	
	Shoe shop—sales.....	133 00	
	Basket shop—sales.....	6 10	
			203 21
Dec.	State Treasurer—Sec. 1, Act 24, 1873.....	\$1,500 00	
	“ “ —Sec. 3, Act 24, 1873.....	1,000 00	
	Board and tuition—board T. L. Brown.....	26 57	
	Cabinet shop—sales.....	8 20	
	Shoe shop—sales.....	39 90	
	Basket shop—sales.....	3 00	
	Printing office—sales.....	15 50	
			2,593 17
1875.			
Jan.	Citizen's Nat. Bank, Flint—Loan.....	\$4,000 00	
	First Nat. Bank, Monroe—Loan.....	5,000 00	
	Board and tuition—T. L. Brown.....	26 57	
	Live stock—cow and pigs sold.....	49 50	
	Meat and fish—pork sold.....	2 60	
	Vegetables—onions sold.....	1 00	
	Cabinet shop—sales.....	18 80	
	Shoe shop—sales.....	200 13	
	Basket shop—sales.....	34 62	
	Printing office—sales.....	8 00	
			9,341 23

Feb.	Flour and meal—flour sold.....	\$16 50	
	Sewing dep't—sales.....	6 67	
	Board and tuition—board Thos. L. Brown.....	24 00	
	Cabinet shop—sales.....	4 68	
	Shoe shop—sales.....	229 35	
	Basket shop—sales.....	8 25	
	Printing office—sales.....	2 80	
		<hr/>	\$292 26
March.	State Treasurer—Sec. 1, Act 31, 1875.....	\$10,000 00	
	Board and tuition—board T. L. Brown.....	26 57	
	Cabinet shop—sales.....	17 65	
	Shoe shop—sales.....	88 85	
	Basket shop—sales.....	7 65	
	Printing office—sales.....	5 75	
		<hr/>	10,146 47
April.	State Treasurer—Sec. 1, Act 67, 1875.....	\$5,000 00	
	“ “ “ 3, “ 67, 1875.....	2,000 00	
	Live stock—pigs and calf sold.....	19 00	
	Board and tuition—Mrs. L. M. Spence.....	80 00	
	“ “ “ —Board T. L. Brown.....	25 71	
	Cabinet shop—sales.....	16 35	
	Shoe shop—sales.....	178 60	
	Basket shop—sales.....	16 90	
	Printing office—sales.....	5 50	
		<hr/>	7,342 06
May.	State Treasurer—Sec. 1, Act 67, 1875.....	\$5,000 00	
	Board and tuition—board T. L. Brown.....	26 57	
	Live stock—pigs and calves sold.....	15 00	
	Postage—sales.....	23 01	
	Sewing department—sales.....	6 25	
	Shoe shop—sales.....	531 70	
	Cabinet shop—sales.....	32 17	
	Basket shop—sales.....	34 85	
	Printing office—sales.....	4 40	
		<hr/>	5,673 95
June.	State Treasurer—Sec. 1, Act 67, 1875.....	\$2,000 00	
	“ “ “ 2, “ 67, 1875.....	1,000 00	
	Board and tuition—Thos. L. Brown.....	19 71	
	Live stock—pig sold.....	2 50	
	Furniture—sold.....	8 00	
	Postage—sold.....	5 20	
	Cabinet shop—sales.....	688 42	
	Shoe shop—sales.....	126 95	
	Basket shop—sales.....	8 18	
	Printing office—sales.....	10 15	
		<hr/>	3,869 11
July.	State Treasurer—Sec. 1, Act 67, 1875.....	\$5,000 00	
	Live stock—cow and pig sold.....	65 50	
	Hay, straw, and grain—bran sold.....	40	
	Cabinet shop—sales.....	311 63	
	Shoe shop—sales.....	75 25	
	Basket shop—sales.....	3 40	
	Printing office—sales.....	90	
		<hr/>	5,457 08
Aug.	State Treasurer—Sec. 1, Act 67, 1875.....	\$5,000 00	
	Farm and garden—milk sold.....	1 15	
	Live stock—pigs sold.....	10 00	
	Sewing department—sales.....	191 58	
	Postage—sales.....	25 69	
	Cabinet shop—sales.....	346 13	
	Shoe shop—sales.....	738 65	
	Basket shop—sales.....	3 50	
	Printing office—sales.....	2 00	
		<hr/>	6,318 70



## MICHIGAN INSTITUTION FOR THE

Sept.	State Treasurer—Sec. 1, Act 67, 1875.....	\$3,000 00	
	Board and tuition—Mrs. L. M. Spence.....	50 00	
	“ “ —board T. I. Brown.....	17 14	
	Live stock—pigs sold.....	6 00	
	Meat and fish—pork sold.....	2 34	
	Farm and garden—vegetables sold.....	50	
	State Treasurer—Sec. 2, Act 67, 1875.....	1,180 00	
	Cabinet shop—sales.....	882 93	
	Shoe shop—sales.....	111 60	
	Basket shop—sales.....	10 85	
	Printing office—sales.....	11 25	
			\$5,272 61
			<u>\$55,066 35</u>

## TREASURER CREDIT—DISBURSEMENTS.

1874.			
Oct.	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$2,198 89	
	Special appropriations.....	1,286 43	\$3,485 32
Nov.	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$2,435 62	
	Special appropriations.....	1,112 88	3,548 50
Dec.	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$2,042 06	
	Special appropriations.....	737 70	2,779 76
1875.			
Jan.	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$5,528 96	
	Special appropriations.....	743 87	6,272 83
Feb.	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$2,457 91	
	Special appropriations.....	612 47	3,070 38
March.	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$4,518 11	
	Special appropriations.....	1,904 94	
	Canceled note surrendered to Auditor General:		
	Citizens' Nat. Bank, Flint.....	4,000 00	10,423 05
April.	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$6,923 49	
	Special appropriations.....	643 37	7,566 86
May.	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$2,121 23	
	Special appropriations.....	1,202 73	3,323 96
June.	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$2,898 65	
	Special appropriations.....	1,199 28	4,097 93
July.	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$4,767 00	
	Special appropriations.....	1,004 62	5,771 62

Aug.	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$2,467 28	
	Special appropriations.....	727 85	
			\$3,195 13
Sept.	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$3,498 91	
	Special appropriations.....	1,613 37	
	Canceled note surrendered to Auditor General:		
	First National Bank, Monroe.....	5,000 00	
			10,112 28
	Cash on hand.....		1,418 73
			<u>\$65,066 35</u>

September 30, 1876.

TREASURER DEBIT—RECEIPTS.

1875.			
Oct. 1.	Cash on hand.....	\$1,418 73	
	State Treasurer—Sec. 1, Act 67, 1875.....	5,000 00	
	“ “ “ 2, “ 67, 1875.....	500 00	
	“ “ “ 3, “ 67, 1875.....	1,500 00	
	Board and tuition—Mrs. L. M. Spence.....	50 00	
	“ “ “ —board T. L. Brown.....	26 57	
	Farm and graden—bbls. sold.....	5 60	
	Furniture—stoves sold.....	30 00	
	Postage—sales.....	3 28	
	Sewing dep't—sales.....	13 75	
	Cabinet shop—sales.....	70 61	
	Shoe shop—sales.....	323 19	
	Basket shop—sales.....	37 65	
	Printing office—sales.....	1 90	
			\$8,981 28
Nov.	State Treasurer—Sec. 1, Act 67, 1875.....	\$3,000 00	
	“ “ “ 2, “ 67, 1875.....	1,000 00	
	Board and tuition—board T. L. Brown.....	25 71	
	Live stock—pigs sold.....	17 50	
	Postage—sales.....	5 67	
	Sewing dep't—sales.....	4 25	
	Cabinet shop—sales.....	17 48	
	Shoe shop—sales.....	178 90	
	Basket shop—sales.....	26 27	
	Printing office—sales.....	2 54	
			4,378 32
Dec.	State Treasurer—Sec. 1, Act 67, 1875.....	\$2,000 00	
	“ “ —Sec. 2, Act 67, 1875.....	147 78	
	Board and tuition—Mrs. L. M. Spence.....	60 00	
	“ “ —board Thos. L. Brown.....	26 57	
	Meat and fish—pork sold.....	1 46	
	Live stock—hog and calf sold.....	22 88	
	Cabinet shop—sales.....	20 20	
	Shoe shop—sales.....	203 60	
	Basket shop—sales.....	9 55	
	Printing office—sales.....	6 50	
			<u>2,498 54</u>

1876.			
Jan'y.	State Treasurer—Sec. 1, Act 67, 1875.....	\$5,000 00	
	Board and tuition—T. L. Brown.....	26 57	
	Live stock—pigs and calves sold.....	52 00	
	Sewing department—sales.....	4 45	
	Cabinet shop—sales.....	51 90	
	Shoe shop—sales.....	524 30	
	Basket shop—sales.....	66 00	
	Printing office—sales.....	10 00	
			\$5,735 22
Feb.	State Treasurer—Sec. 1, Act 67, 1875.....	\$5,000 00	
	Board and tuition—board Thos. L. Brown.....	24 86	
	Farm and garden—clover seed sold.....	51 65	
	Furniture—stove sold.....	15 00	
	Sewing department—sales.....	18 99	
	Postage—sales.....	95	
	Live stock—sales.....	1 00	
	Freight and drayage—E. L. Bangs.....	1 00	
	Cabinet shop—sales.....	29 98	
	Shoe shop—sales.....	450 16	
	Basket shop—sales.....	2 10	
	Printing office—sales.....	6 50	
			5,602 19
March.	State Treasurer—Sec 3, Act 67, 1875.....	\$1,000 00	
	Board and tuition—board Thos. L. Brown.....	26 57	
	Live stock—calf sold.....	1 00	
	Cabinet shop—sales.....	63 97	
	Shoe shop—sales.....	167 24	
	Basket shop—sales.....	15 55	
	Printing office—sales.....	7 25	
			1,261 58
April.	State Treasurer—Sec. 1, Act 67, 1875.....	\$5,000 00	
	“ “ “ 2, “ 67, 1875.....	500 00	
	Board and tuition—board T. L. Brown.....	25 71	
	Live stock—cow and hog sold.....	45 00	
	Freight and drayage—S. W. Fitch.....	1 00	
	Sewing department—sales.....	1 60	
	Cabinet shop—sales.....	2 05	
	Shoe shop—sales.....	148 50	
	Basket shop—sales.....	7 80	
	Printing office—sales.....	8 00	
			5,739 46
May.	State Treasurer—Sec. 1, Act 67, 1875.....	\$5,000 00	
	Board and tuition—E. C. Anthony.....	30 00	
	“ “ “ —board T. L. Brown.....	26 57	
	Live stock—pigs sold.....	2 60	
	Centennial expenses—photos. sold.....	4 50	
	Sewing department—sales.....	1 25	
	Cabinet shop—sales.....	7 04	
	Shoe shop—sales.....	147 60	
	Basket shop—sales.....	3 40	
	Printing office—sales.....	4 50	
			5,227 46
June.	State Treasurer—Sec. 2, Act 67, 1875.....	\$352 22	
	“ “ “ 3, “ 67, 1875.....	1,000 00	
	Board and tuition—T. L. Brown.....	24 00	
	Live stock—calf and pig sold.....	27 00	
	Centennial expenses—photos sold.....	6 00	
	Sewing department—sales.....	2 60	
	Cabinet shop—sales.....	472 46	
	Shoe shop—sales.....	181 85	
	Basket shop—sales.....	7 10	
	Printing office—sales.....	4 00	
			2,077 23

# DEAF AND DUMB, AND THE BLIND.

17

<b>July.</b>	State Treasurer—Sec. 1, Act 67, 1875.....	\$5,000 00	
	"    "    "    2, " 67, 1875.....	200 00	
	"    "    "    3, " 67, 1875.....	1,000 00	
	Cabinet shop—sales.....	482 93	
	Shoe shop—sales.....	82 25	
	Basket shop—sales.....	24 33	
	Printing office—sales.....	3 00	
			\$6,792 51
<b>Aug.</b>	State Treasurer—Sec. 1, Act 67, 1875.....	\$5,000 00	
	Live stock—pigs sold.....	15 50	
	Pupils' expense account—E. L. Bangs.....	109 33	
	Freight and drayage—E. L. Bangs.....	1 20	
	Sewing department—sales.....	195 56	
	Postage—sales.....	29 75	
	Grading and ornamenting grounds—gravel sold.....	1 00	
	Cabinet shop—sales.....	542 21	
	Shoe shop—sales.....	710 42	
	Basket shop—sales.....	50	
	Printing office—sales.....	4 00	
			6,609 47
<b>Sept.</b>	Board and tuition—John J. Bagley.....	\$100 00	
	Live stock—pork sold.....	287 14	
	Centennial expenses—photo's sold.....	1 00	
	Freight and drayage—H. Koeppner.....	90	
	—E. A. Hall.....	50	
	Sewing department—sales, etc.....	150 87	
	Farm and garden—vegetables and milk sold.....	1,600 49	
	Cabinet shop—sales.....	584 74	
	Shoe shop—sales.....	710 19	
	Basket shop—sales.....	6 25	
	Printing office—sales.....	8 25	
			3,450 33
			<u>\$58,273 59</u>

## TREASURER CREDIT—DISBURSEMENTS.

1875.

<b>Oct.</b>	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$4,564 72	
	Cabinet shop.....	407 25	
	Shoe shop.....	217 81	
	Basket shop.....	79 84	
	Printing office.....	73 75	
	Grading and ornamenting grounds.....	498 15	
	Beds and bedsteads.....	564 81	
			\$6,404 33
<b>Nov.</b>	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$3,240 88	
	Cabinet shop.....	249 28	
	Shoe shop.....	170 53	
	Basket shop.....	58 33	
	Printing office.....	65 00	
			3,784 02
<b>Dec.</b>	Vouchers surrendered to Auditor General:		
	Current expenses.....	\$2,827 87	
	Cabinet shop.....	212 25	
	Shoe shop.....	913 17	
	Basket shop.....	65 58	
	Printing office.....	87 50	
	Beds and bedsteads.....	38 05	
			4,124 42

1876.

<b>Jan.</b>	<b>Vouchers surrendered to Auditor General:</b>		
	Current expenses.....	\$4,991 39	
	Cabinet shop.....	268 44	
	Shoe shop.....	524 31	
	Basket shop.....	58 33	
	Printing office.....	140 46	
	Beds and bedsteads.....	363 72	
			<b>\$6,348 65</b>
<b>Feb.</b>	<b>Vouchers surrendered to Auditor General:</b>		
	Current expenses.....	\$2,478 03	
	Cabinet shop.....	110 50	
	Shoe shop.....	154 16	
	Basket shop.....	58 33	
	Printing office.....	62 50	
	Ice house.....	14 85	
			<b>2,878 37</b>
<b>March.</b>	<b>Vouchers surrendered to Auditor General:</b>		
	Current expenses.....	\$2,653 51	
	Cabinet shop.....	185 39	
	Shoe shop.....	150 83	
	Basket shop.....	139 98	
	Printing office.....	67 50	
	Beds and bedsteads.....	208 82	
			<b>3,406 03</b>
<b>April.</b>	<b>Vouchers surrendered to Auditor General:</b>		
	Current expenses.....	\$5,920 96	
	Cabinet shop.....	354 40	
	Shoe shop.....	138 10	
	Basket shop.....	58 33	
	Printing office.....	67 16	
	Beds and bedsteads.....	28 76	
			<b>6,567 71</b>
<b>May.</b>	<b>Vouchers surrendered to Auditor General:</b>		
	Current expenses.....	\$4,232 04	
	Cabinet shop.....	142 50	
	Shoe shop.....	180 36	
	Basket shop.....	60 85	
	Printing office.....	165 88	
	Grading and ornamenting grounds.....	216 98	
			<b>4,998 61</b>
<b>June.</b>	<b>Vouchers surrendered to Auditor General:</b>		
	Current expenses.....	\$2,291 14	
	Cabinet shop.....	140 00	
	Shoe shop.....	91 66	
	Basket shop.....	58 33	
	Printing office.....	65 00	
	Ice house.....	452 48	
	Well.....	10 00	
			<b>3,108 61</b>
<b>July.</b>	<b>Vouchers surrendered to Auditor General:</b>		
	Current expenses.....	\$4,457 54	
	Cabinet shop.....	170 00	
	Shoe shop.....	1,185 48	
	Basket shop.....	21 70	
	Printing office.....	65 00	
			<b>\$5,899 72</b>
<b>Aug.</b>	<b>Vouchers surrendered to Auditor General:</b>		
	Current expenses.....	\$2,994 73	
	Cabinet shop.....	295 88	
	Shoe shop.....	102 26	
	Printing office.....	68 85	
			<b>3,461 72</b>

# DEAF AND DUMB, AND THE BLIND.

19

Sept. Vouchers surrendered to Auditor General:

Current expenses.....	\$5,047 55
Cabinet shop.....	164 20
Basket shop.....	60 50
Printing office.....	105 71
Beds and bedsteads.....	143 84
Board fence.....	255 50

\$5,777 30

Sept. 30. Cash on hand..... 1,516 10

\$58,273 59

*Ledger Balances.*

## DEBIT.

1875.  
Oct. 1.

Cash .....	\$1,418 73
Current expenses .....	3,325 88
Building .....	358,045 00
Real estate .....	17,570 00
Furniture .....	11,036 74
Crockery and cooking utensils .....	1,087 35
Bedding .....	3,923 94
Office books, stationery, etc. ....	128 86
School books, etc. ....	2,543 12
Library .....	1,494 95
Postage .....	19 45
Medical expenses .....	36 75
Fuel .....	1,045 50
Engines, boilers, and heating apparatus .....	15,499 10
Farm and garden .....	412 32
Farming implements .....	223 47
Hay, straw, and grain .....	459 75
Live stock .....	1,124 00
Groceries, etc .....	307 00
Syrup and sugar .....	120 50
Butter, lard, and milk .....	29 52
Meat and fish .....	93 60
Vegetables .....	66 88
Laundry .....	235 65
Sewing department .....	161 21
Wagons, sleighs, harnesses, etc. ....	560 51
Miscellaneous property .....	3,473 14
Cabinet shop—stock .....	12,056 78
Shoe shop—stock .....	4,224 45
Basket shop—stock .....	1,062 73
Printing office—stock .....	1,033 13
Cabinet shop—special .....	661 56
Shoe shop—special .....	959 53
Bedding and bedsteads—special .....	121 50

\$444,560 68

*Ledger Balances.*

## CREDIT.

1875.		
Oct. 1.	Inventory.....	\$438,073 38
	Bills payable.....	3,472 57
	Basket shop—special.....	159 85
	Printing office—special.....	785 60
	Repairs, painting, etc.—special.....	1,958 27
	Grading and ornamenting grounds—special.....	98 37
	Well.....	12 64

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**\$444,560 68**

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## MICHIGAN INSTITUTION FOR THE

*Ledger Balances.*

## DEBIT.

1876.			
Oct. 1.	Cash.....		\$1,516 10
	Current expenses.....		3,853 17
	Buildings.....	358,545 00	
	Real estate.....	17,570 00	
	Furniture.....	11,483 60	
	Crockery and cooking utensils.....	1,212 15	
	Bedding.....	4,696 47	
	School books, etc.....	2,596 53	
	Sewing department.....	166 29	
	Groceries, etc.....	342 84	
	Syrup and sugar.....	84 13	
	Butter, lard, and milk.....	640 84	
	Flour and meal.....	30 75	
	Vegetables.....	111 15	
	Fuel.....	1,074 50	
	Farm and garden.....	443 95	
	Farming implements.....	329 93	
	Live stock.....	1,149 00	
	Hay, straw, and grain.....	463 00	
	Wagons, sleighs, harnesses, etc.....	585 50	
	Laundry.....	218 85	
	Medical property.....	39 75	
	Office books, stationery, etc.....	163 10	
	Postage.....	25 66	
	Library.....	1,528 25	
	Engines, boilers, and heating apparatus.....	16,053 41	
	Miscellaneous property.....	3,527 77	
	Cabinet shop—stock.....	10,585 26	
	Shoe shop—stock.....	3,165 89	
	Basket shop—stock.....	943 10	
	Printing office—stock.....	1,193 40	
	Board fence—special.....	55 50	
	Grading and ornamenting grounds—special.....	113 76	
			<hr/>
			<b>\$444,509 57</b>

*Ledger Balances.*

## CREDIT.

1876.		
Oct. 1.	Inventory.....	\$438,971 04
	Bills payable.....	1,506 75
	Cabinet shop—special.....	483 92
	Shoe shop—special.....	540 00
	Basket shop—special.....	146 05
	Printing office—special.....	837 73
	Repairs, painting, etc.—special.....	1,958 27
	Well—special.....	2 64
	Ice house—special.....	32 67
	Beds and bedsteads.....	30 50

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**\$444,509 57**

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*Inventory.*

## CREDIT.

1874.					
Oct. 1.	By amount on hand this date.....			\$429,689	94
1875.					
Sept. 30.	By amount charged current expenses.....			3,325	98
	“ “ “ cabinet shop—special.....			661	56
	“ “ “ shoe shop—special.....			959	53
	“ “ “ beds and bedsteads—special.....			121	50
	“ increase as per inventory this date.....			9,802	17
				<u>\$444,560</u>	<u>68</u>
Oct. 1.	By balance—amount on hand this date.....			\$438,073	38
1876.					
Sept. 30.	By amount charged current expenses.....			3,853	17
	“ “ “ grading and ornamenting grounds—spec'l.....			113	76
	“ “ “ board fence—special.....			55	50
	“ increase per inventory this date.....			2,413	76
				<u>\$444,509</u>	<u>57</u>
Oct. 1.	By balance.....			\$438,971	04

*Cash.*

## CREDIT.

1875.					
Sept. 30.	By payments during fiscal year.....			\$63,647	62
	By balance on hand.....			1,418	73
				<u>\$65,066</u>	<u>35</u>
1876.					
Sept. 30.	By payments during fiscal year.....			\$56,757	49
	“ balance on hand.....			1,516	10
				<u>\$58,273</u>	<u>59</u>

*Real Estate.*

## CREDIT.

Unchanged.

*Buildings.*

## DEBIT.

1874.		
Oct. 1.	To value of buildings as per inventory.....	\$357,745 00
1875.		
Sept. 30.	To repairs, etc., during fiscal year.....	1,727 44
		<u>\$359,472 44</u>
Oct. 1.	To balance—value of buildings as per inventory.....	\$358,045 00
1876.		
Sept. 30.	To repairs, etc., during fiscal year.....	1,394 02
		<u>\$359,439 02</u>
Oct. 1.	To balance—value of buildings as per inventory.....	\$358,545 00

*Furniture.*

## DEBIT.

1874.		
Oct. 1.	To balance—value of furniture as per inventory.....	\$10,535 17
1875.		
Sept. 30.	To purchases and repairs during fiscal year.....	1,029 98
		<u>\$11,565 15</u>
Oct. 1.	To balance—value of furniture as per inventory.....	\$11,036 74
1876.		
Sept. 30.	To purchases and repairs during fiscal year.....	588 54
		<u>\$11,625 28</u>
Oct. 1.	To balance—value of furniture per inventory.....	\$11,483 60

*Crockery and Cooking Utensils.*

## DEBIT.

1874.		
Oct. 1.	To balance value of crockery and cooking utensils as per inventory.....	\$794 45
1875.		
Sept. 30.	To purchases during fiscal year.....	304 92
		<u>\$1,099 37</u>
Oct. 1.	To balance value of crockery and cooking utensils as per inventory.....	\$1,087 35
1876.		
Sept. 30.	To purchases during fiscal year.....	553 30
		<u>\$1,640 65</u>
Oct. 1.	To balance value of crockery and cooking utensils as per inventory.....	\$1,212 15

*Buildings.*

## CREDIT.

1875.			
Sept. 30.	By amount charged current expenses.....	\$1,427 44	
	“ balance.....	358,045 00	
			<u>\$359,472 44</u>
1876.			
Sept. 30.	By amount charged current expenses.....	\$894 02	
	“ balance.....	358,545 00	
			<u>\$359,439 02</u>

*Furniture.*

## CREDIT.

1875.			
Sept. 30.	By cash received for furniture sold.....	\$8 00	
	“ amount charged sewing department.....	120 00	
	“ “ “ current expenses.....	400 41	
	“ balance.....	11,036 74	
			<u>\$11,565 15</u>
1876.			
Sept. 30.	By cash received from sales during fiscal year.....	\$45 00	
	“ amount charged current expenses.....	96 68	
	“ balance.....	11,483 60	
			<u>\$11,625 28</u>

*Crockery and Cooking Utensils.*

## CREDIT.

1875.			
Sept. 30.	By amount charged current expenses.....	\$12 02	
	“ balance.....	1,087 35	
			<u>\$1,099 37</u>
1876.			
Sept. 30.	By amount charged current expenses.....	\$428 50	
	“ balance.....	1,212 15	
			<u>\$1,640 65</u>

## MICHIGAN INSTITUTION FOR THE

*Bedding.*

## DEBIT.

1874.			
Oct. 1.	To value of bedding as per inventory.....	\$3,820 73	
1875.			
Sept. 30.	To purchases during fiscal year.....	158 54	
		<u>\$3,979 27</u>	
Oct. 1.	To balance—value of bedding as per inventory .....	\$3,923 94	
1876.			
Sept. 30.	To amount credited current expenses.....	774 53	
		<u>\$4,698 47</u>	
Oct. 1.	To balance—value of bedding as per inventory.....	\$4,698 47	

*School Books, etc.*

## DEBIT.

1874.			
Oct. 1.	To value of school books, etc., as per inventory.....	\$2,278 09	
1875.			
Sept. 30.	To purchases during fiscal year.....	283 77	
		<u>\$2,561 86</u>	
Oct. 1.	To balance—value of school books, etc., as per inventory .....	\$2,543 12	
1876.			
Sept. 30.	To purchases during fiscal year.....	234 96	
		<u>\$2,778 08</u>	
Oct. 1.	To balance—value as per inventory .....	\$2,596 52	

*Sewing Department.*

## DEBIT.

1875.			
Sept. 30.	To purchases and salaries during fiscal year.....	\$423 83	
	" amount credited furniture.....	120 00	
		<u>\$543 83</u>	
Oct. 1.	To balance—value of property per inventory.....	\$161 21	
1876.			
Sept. 30.	To purchases and salaries during fiscal year.....	554 23	
		<u>\$715 44</u>	
Oct. 1.	To balance—value of property per inventory.....	\$166 29	

*Bedding.*

## CREDIT.

1875.			
Sept. 30.	By amount charged current expenses.....	\$55 33	
	" balance.....	3,923 94	
			<u>\$3,979 27</u>
1876.			
Sept. 30.	By balance.....	\$4,698 47	
			<u>\$4,698 47</u>

*School Books, etc.*

## CREDIT.

1875.			
Sept. 30.	By amount charged current expenses.....	\$18 74	
	" balance.....	2,543 12	
			<u>\$2,561 86</u>
1876.			
Sept. 30.	By amount charged current expenses.....	\$181 56	
	" balance.....	2,596 52	
			<u>\$2,778 08</u>

*Sewing Department.*

## CREDIT.

1875.			
Sept. 30.	By cash received from sales during fiscal year.....	\$206 90	
	" work done Inst.....	74 94	
	" amount charged current expenses.....	99 78	
	" balance.....	161 21	
			<u>\$542 83</u>
1876.			
Sept. 30.	By cash received for work done and sales.....	\$593 32	
	" amount charged current expenses.....	155 83	
	" balance.....	166 29	
			<u>\$715 44</u>



*Groceries.*

## DEBIT.

1874.			
Oct. 1.	To value of groceries as per inventory.....	\$303	73
1875.			
Sept. 30.	To purchases during fiscal year.....	1,572	55
		<u>\$1,936</u>	<u>28</u>
Oct. 1.	To balance—value of groceries as per inventory.....	\$307	06
1876.			
Sept. 30.	To purchases during fiscal year.....	2,247	90
		<u>\$2,554</u>	<u>96</u>
Oct. 1.	To balance—value of groceries as per inventory.....	\$342	84

*Syrup and Sugar.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of syrup and sugar per inventory.....	\$77	46
1875.			
Sept. 30.	To purchase during fiscal year.....	1,222	27
		<u>\$1,299</u>	<u>73</u>
Oct. 1.	To balance—value of syrup and sugar as per inventory.....	\$120	60
1876.			
Sept. 30.	To purchases during fiscal year.....	1,127	28
		<u>\$1,247</u>	<u>88</u>
Oct. 1.	To balance—value of syrup and sugar as per inventory.....	\$84	12

*Butter, Lard, and Milk.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of butter, lard, and milk, as per inventory...	\$25	64
1875.			
Sept. 30.	To purchases during fiscal year.....	2,488	10
	" amount credited farm and garden (milk).....	518	40
		<u>\$3,032</u>	<u>14</u>
Oct. 1.	To balance—value of butter, lard, and milk per inventory.....	\$29	88
1876.			
Sept. 30.	To purchases during fiscal year.....	2,745	58
	" " " " from farm and garden (milk).....	720	00
		<u>\$3,495</u>	<u>46</u>
Oct. 1.	To balance—value of butter, lard, and milk as per inventory...	\$640	84

*Groceries.*

## CREDIT.

1875.			
Sept. 30.	By amount charged current expenses.....	\$1,629 22	
	" balance.....	307 06	
		<hr/>	
		\$1,936 28	
		<hr/>	
1876.			
Sept. 30.	By amount charged current expenses.....	\$2,212 12	
	" balance.....	342 84	
		<hr/>	
		\$2,554 96	
		<hr/>	

*Syrup and Sugar.*

## CREDIT.

1875.			
Sept. 30.	By amount charged current expenses.....	\$1,179 13	
	" balance.....	120 60	
		<hr/>	
		\$1,299 73	
		<hr/>	
1876.			
Sept. 30.	By amount charged current expenses.....	\$1,163 76	
	" balance.....	84 12	
		<hr/>	
		\$1,247 88	
		<hr/>	

*Butter, Lard, and Milk.*

## CREDIT.

1875.			
Sept. 30.	By amount charged current expenses.....	\$3,002 26	
	" balance.....	29 88	
		<hr/>	
		\$3,032 14	
		<hr/>	
1876.			
Sept. 30.	By amount charged current expenses.....	\$2,854 62	
	" balance.....	640 84	
		<hr/>	
		\$3,495 46	
		<hr/>	

*Meat and Fish.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of meat and fish as per inventory .....	\$25 00	
1875.			
Sept. 30.	To purchase during fiscal year .....	3,567 35	
	“ amount credited live stock (pork) .....	402 61	
		<u>\$3,994 96</u>	
Oct. 1.	To balance value of meat and fish as per inventory .....	92 50	
1876.			
Sept. 30.	To purchase during fiscal year .....	4,207 47	
	“ “ “ “ (farm and garden) .....	256 64	
		<u>\$4,556 61</u>	

*Flour and Meal.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of flour and meal as per inventory .....	\$64 38	
1875.			
Sept. 30.	To purchases during fiscal year .....	1,489 30	
		<u>\$1,553 68</u>	
1876.			
Sept. 30.	To purchases during fiscal year .....	\$1,910 70	
		<u>\$1,910 70</u>	
Oct. 1.	To balance—value of flour and meal as per inventory .....	\$30 75	

*Vegetables.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of vegetables as per inventory .....	\$171 00	
1875.			
Sept. 30.	To purchases during fiscal year .....	532 40	
	“ amount credited farm and garden .....	487 04	
		<u>\$1,190 44</u>	
Oct. 1.	To balance—value of vegetables as per inventory .....	\$66 25	
1876.			
Sept. 30.	To purchases during fiscal year .....	207 21	
	“ “ “ “ “ farm and garden .....	428 05	
		<u>\$791 51</u>	
Oct. 1.	To balance—value of vegetables as per inventory .....	\$111 15	

*Meat and Fish.*

## CREDIT.

1875.			
Sept. 30.	By cash received for meat and fish.....	\$13 64	
	" amount charged current expenses.....	3,888 82	
	" balance.....	92 50	
			<hr/>
			<u>\$3,994 96</u>
1876.			
Sept. 30.	By cash received for meat and fish.....	\$1 46	
	" amount charged current expenses.....	4,555 15	
			<hr/>
			<u>\$4,556</u>

*Flour and Meal.*

## CREDIT.

1875.			
Sept. 30.	By cash received for flour and meal.....	\$22 50	
	" amount charged current expenses.....	1,531 18	
			<hr/>
			<u>\$1,553 68</u>
1876.			
Sept. 30.	By amount charged current expenses.....	\$1,879 95	
	balance.....	30 75	
			<hr/>
			<u>\$1,910 70</u>

*Vegetables.*

## CREDIT.

1875.			
Sept. 30.	By cash received for vegetables.....	\$1 00	
	" amount charged current expenses.....	1,123 19	
	" balance.....	66 25	
			<hr/>
			<u>\$1,190 44</u>
1876.			
Sept. 30.	By amount charged current expenses.....	\$680 36	
	" balance.....	111 15	
			<hr/>
			<u>\$791 51</u>

## MICHIGAN INSTITUTION FOR THE

*Fuel.*

## DEBIT.

1874.		
Oct 1.	To balance—value of fuel as per inventory.....	\$1,241 87
1875.		
Sept. 30.	To purchases during fiscal year.....	3,871 03
		<u>\$5,113 90</u>
Oct. 1.	To balance—value of fuel as per inventory.....	\$1,045 50
1876.		
Sept. 30.	To purchases during fiscal year.....	\$2,885 78
		<u>\$3,931 28</u>
Oct. 1.	To value of fuel as per inventory.....	\$1,074 50

*Lights.*

## DEBIT.

1875.		
Sept. 30.	To purchases during fiscal year.....	\$1,195 66
1876.		
Sept. 30.	To purchases during fiscal year.....	\$1,688 45

*Farm and Garden.*

## DEBIT.

1874.		
Oct. 1.	To value of property as per invoice.....	\$624 25
1875.		
Sept. 30.	To purchases and salaries during fiscal year.....	1,190 19
	" amount credited current expenses.....	508 37
		<u>\$2,252 81</u>
Oct. 1.	To balance—value of property as per inventory.....	\$412 32
1876.		
Sept. 30.	To purchases and salaries during fiscal year.....	923 25
	" amount credited current expenses.....	766 12
		<u>\$2,101 69</u>
Oct. 1.	To balance—value of property as per inventory.....	\$443 95

*Fuel.*

## CREDIT.

1875.			
Sept. 30.	By amount charged current expenses.....		\$4,067 40
	" balance.....		1,045 50
			<hr/>
			\$5,112 90
			<hr/>
1876.			
Sept. 30.	By amount charged current expenses.....		2,856 78
	" balance.....		1,074 50
			<hr/>
			\$3,931 28
			<hr/>

*Lights.*

## CREDIT.

1875.			
Sept. 30.	By amount charged current expenses.....		\$1,195 66
			<hr/>
1876.			
Sept. 30.	By amount charged current expenses.....		\$1,688 45
			<hr/>

*Farm and Garden.*

## CREDIT.

1875.			
Sept. 30.	By cash received from sales.....		\$6 55
	" amount charged vegetables.....		487 04
	" " " hay, straw, and grain.....		520 00
	" " " butter, lard, and milk.....		518 40
	" " " farming implements.....		37 50
	" " " wagons, sleighs, etc.....		271 00
	" balance.....		412 32
			<hr/>
			\$2,252 81
			<hr/>
2876.			
Sept. 30.	By cash received from sales during fiscal year.....		\$57 25
	" " " milk sold Institution.....		720 00
	" " " vegetables sold Institution.....		428 05
	" " " hay, straw, and grain sold Institution.....		452 44
	" balance.....		443 95
			<hr/>
			\$2,101 69
			<hr/>

*Farming Implements.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of farming implements as per inventory .....	\$136 90	
1875.			
Sept. 30.	To purchase during fiscal year.....	52 40	
	“ amount credited farm and garden.....	37 50	
		<u>\$226 80</u>	
Oct. 1.	To balance—value of farming implements as per inventory .....	\$222 47	
1876.			
Sept. 30.	To purchases during fiscal year.....	124 58	
		<u>\$347 05</u>	
Oct. 1.	To balance—value of farming implements as per inventory .....	<u>\$329 92</u>	

*Wagons, Sleighs, Harnesses, etc.*

## DEBIT.

1875.			
Sept. 30.	To amount credited farm and garden.....	\$271 00	
	“ “ “ miscellaneous expenses.....	426 11	
		<u>\$697 11</u>	
Oct. 1.	To balance—value of wagons, sleighs, harnesses, etc., as per inventory.....	\$560 51	
1876.			
Sept. 30.	To purchases and repairs during fiscal year.....	159 48	
		<u>\$719 99</u>	
Oct. 1.	To balance—value of wagons, sleighs, harnesses, etc., as per inventory.....	<u>\$585 50</u>	

*Live Stock.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of live stock as per inventory.....	\$810 00	
1875.			
Sept. 30.	To purchases during fiscal year.....	204 00	
	“ amount credited current expenses.....	653 11	
		<u>\$1,697 11</u>	
Oct. 1.	To balance—value of live stock as per inventory.....	<u>\$1,124 00</u>	
1876.			
Sept. 30.	To purchases during fiscal year.....	67 00	
	“ amount credited current expenses.....	429 63	
		<u>\$1,620 63</u>	
Oct. 1.	To balance—value of live stock as per inventory.....	<u>\$1,149 00</u>	

*Farming Implements.*

## CREDIT.

1875.		
Sept. 30.	By amount charged current expenses.....	\$4 33
	" balance.....	222 47

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\$226 80

1876.		
Sept. 30.	By amount charged current expenses.....	\$19 13
	" balance.....	329 92

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\$347 05

*Wagons, Sleighs, Harnesses, etc.*

## CREDIT.

1875.		
Sept. 30.	By amount charged current expenses.....	\$136 60
	" balance.....	560 51

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\$697 11

1876.		
Sept. 30.	By amount charged current expenses.....	\$134 49
	" balance.....	585 50

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\$719 99

*Live Stock.*

## CREDIT.

1875.		
Sept. 30.	By cash received from sales.....	\$170 50
	" amount charged meat and fish.....	402 61
	" balance.....	1,124 00

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\$1,697 11

1876.		
Sept. 30.	By cash received from sales.....	\$214 98
	" " " " (Inst.).....	256 64
	" balance.....	1,149 00

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\$1,620 62



*Hay, Straw, and Grain.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of hay, straw, and grain as per inventory.....	\$167	01
1875.			
Sept. 30.	To purchases during fiscal year.....	479	19
	“ amount credited farm and garden.....	520	00
		<u>\$1,166</u>	<u>20</u>
Oct. 1.	To balance—value hay, straw, and grain as per inventory.....	\$459	75
1876.			
Sept. 30.	To purchases during fiscal year.....	298	98
	“ “ “ “ —farm and garden.....	452	44
		<u>\$1,211</u>	<u>17</u>
Oct. 1.	To balance—value as per inventory.....	\$463	00

*Laundry.*

## DEBIT.

1875.			
Sept. 30.	To purchases and salaries during fiscal year.....	\$1,431	30
		<u>\$1,431</u>	<u>30</u>
Oct. 1.	To balance—value of property as per inventory.....	\$235	85
1876.			
Sept. 30.	To purchases and salaries during fiscal year.....	1,480	04
		<u>\$1,715</u>	<u>89</u>
Oct. 1.	To balance—value of property as per inventory.....	\$218	85

*Office Books and Stationery.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of office books, stationery, etc., as per inventory.....	\$83	32
1875.			
Sept. 30.	To purchases during fiscal year.....	162	47
		<u>\$245</u>	<u>79</u>
1875.			
Oct. 1.	To balance—value as per inventory.....	\$128	86
1876.			
Sept. 30.	To purchases during fiscal year.....	186	00
		<u>\$314</u>	<u>86</u>
Oct. 1.	To balance—value as per inventory.....	\$163	10

*Hay, Straw, and Grain.*

## CREDIT.

1876.			
Sept. 30.	By	cash received from sales.....	\$0 40
	"	amount charged current expenses.....	708 05
	"	balance.....	459 75
			<hr/>
			\$1,168 20
			<hr/>
1876.			
Sept. 30.	By	amount charged current expenses.....	\$748 17
	"	balance.....	463 00
			<hr/>
			\$1,211 17
			<hr/>

*Laundry.*

## CREDIT.

1875.			
Sept. 30.	By	amount charged current expenses.....	\$1,195 45
	"	balance.....	235 85
			<hr/>
			\$1,431 30
			<hr/>
1876.			
Sept. 30.	By	amount charged current expenses.....	\$1,497 04
	"	balance.....	218 84
			<hr/>
			\$1,715 89
			<hr/>

*Office Books and Stationery.*

## CREDIT.

1875.			
Sept. 30.	By	amount charged current expenses.....	\$116 93
	"	balance.....	128 86
			<hr/>
			\$245 79
			<hr/>
1876.			
Sept. 30.	By	amount charged current expenses.....	\$151 76
	"	balance.....	163 10
			<hr/>
			\$314 86
			<hr/>

*Postage.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of stamps and cards as per inventory.....	\$15 29	
1875.			
Sept. 30.	To purchases during fiscal year.....	178 03	
		<u>\$193 33</u>	
Oct. 1.	To balance—value of stamps and cards as per inventory.....	\$19 45	
1876.			
Sept. 30.	To purchases during fiscal year.....	192 50	
		<u>\$211 95</u>	
Oct. 1.	To balance—value of stamps and cards as per inventory.....	\$25 66	

*Library.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of books and furniture as per inventory.....	\$1,208 21	
1875.			
Sept. 30.	To purchases during fiscal year.....	452 03	
		<u>\$1,660 26</u>	
Oct. 1.	To balance—value of books and furniture as per inventory.....	\$1,494 95	
1876.			
Sept. 30.	To purchases during fiscal year.....	13 10	
	“ amount credited current expenses.....	20 20	
		<u>\$1,528 25</u>	
Oct. 1.	To balance—value of books and furniture as per inventory.....	\$1,528 25	

*Medical Expenses.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of property as per inventory.....	\$26 73	
1875.			
Sept. 30.	To salaries and purchases during fiscal year.....	640 32	
		<u>\$667 07</u>	
Oct. 1.	To balance—value of property as per inventory.....	\$26 73	
1876.			
Sept. 30.	To salaries and purchases during fiscal year.....	599 73	
		<u>\$626 46</u>	
Oct. 1.	To balance—value of property as per inventory.....	\$39 73	

*Postage.*

## CREDIT.

1875.			
Sept. 30.	By cash received for stamps and cards.....	\$55 50	
	" amount charged current expenses.....	118 82	
	" balance.....	19 45	
		<u>\$193 32</u>	
1876.			
Sept. 30.	By cash received for stamps and cards.....	\$39 65	
	" amount charged current expenses.....	146 64	
	" balance.....	25 66	
		<u>\$211 95</u>	

*Library.*

## CREDIT.

1875.			
Sept. 30.	By amount charged current expenses.....	\$165 31	
	" balance.....	1,494 95	
		<u>\$1,660 26</u>	
1876.			
Sept. 30.	By balance.....	\$1,528 25	
		<u>\$1,528 25</u>	

*Medical Expenses.*

## CREDIT.

1875.			
Sept. 30.	By amount charged current expenses.....	\$630 32	
	" balance.....	36 75	
		<u>\$667 07</u>	
1876.			
Sept. 30.	By amount charged current expenses.....	\$596 73	
	" balance.....	39 75	
		<u>\$636 48</u>	

## MICHIGAN INSTITUTION FOR THE

*Engines, Boilers, and Heating Apparatus.*

## DEBIT.

1874.			
Oct. 1.	To value of property as per inventory.....	\$12,375	93
1875.			
	To salaries and purchases during fiscal year.....	2,369	07
	" repairs during fiscal year.....	3,994	43
		<u>\$18,739</u>	<u>43</u>
Oct. 1.	To balance—value of property as per inventory.....	\$15,499	10
1876.			
Sept. 30.	To salaries and purchases during fiscal year.....	2,106	90
	" repairs during fiscal year.....	958	33
		<u>\$18,564</u>	<u>33</u>
Oct. 1.	To balance—value of property as per inventory.....	\$16,053	41

*Miscellaneous Expenses.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of property as per inventory.....	\$3,790	95
1875.			
Sept. 30.	To purchases and expenses during fiscal year.....	1,159	81
		<u>\$4,950</u>	<u>76</u>
Oct. 1.	To balance—value of miscellaneous property as per inventory..	\$3,473	14
1876.			
Sept. 30.	To purchases and expenses during fiscal year.....	607	51
		<u>\$4,080</u>	<u>65</u>
Oct. 1.	To balance—value of miscellaneous property as per inventory..	\$3,527	77

*Officers and Employés.*

## DEBIT.

1875.			
Sept. 30.	To salaries during fiscal year.....	\$7,054	54
1876.			
Sept. 30.	To salaries during fiscal year.....	\$7,232	96

*Teachers' Salaries.*

## DEBIT.

1875.			
Sept. 30.	To teachers' salaries during fiscal year.....	\$6,241	08
1876.			
Sept. 30.	To teachers' salaries during fiscal year.....	\$5,899	73

*Engines, Boilers, and Heating Apparatus.*

## CREDIT.

1875.			
Sept. 30.	By amount charged current expenses.....	\$3,240	33
	" balance.....	15,499	10

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 \$18,739 43

1876.			
Sept. 30.	By amount charged current expenses.....	\$2,510	92
	" balance.....	16,053	41

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 \$18,564 33
*Miscellaneous Expenses.*

## CREDIT.

1875.			
Sept. 30.	By amount charged wagons, sleighs, etc.....	\$426	11
	" " " current expenses.....	1,051	51
	" balance.....	3,473	14

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 \$4,950 76

1876.			
Sept. 30.	By amount charged current expenses.....	\$552	88
	" balance.....	3,527	77

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 \$4,080 65
*Officers and Employés.*

## CREDIT.

1875.			
Sept. 30.	By amount charged current expenses.....	\$7,054	54

1876.			
Sept. 30.	By amount charged current expenses.....	\$7,232	96

*Teachers' Salaries.*

## CREDIT.

1875.			
Sept. 30.	By amount charged current expenses.....	\$6,241	08

1876.			
Sept. 30.	By amount charged current expenses.....	\$5,899	73

## MICHIGAN INSTITUTION FOR THE

*Board and Tuition.*

## DEBIT.

1875.		
Sept. 30.	To amount credited current expenses.....	\$395 12
1876.		
Sept. 30.	To amount credited current expenses.....	\$473 13

*Freight and Drayage.*

## DEBIT.

1876.		
Sept. 30.	To payments during fiscal year for freight and drayage.....	\$191 76

*Ice Account.*

## DEBIT.

1876.		
Sept. 30.	To purchases during fiscal year.....	\$43 25

*Centennial Expenses.*

## DEBIT.

1876.		
Sept. 30.	To purchases and expenses for Centennial.....	\$133 75
		\$133 75

*Pupils' Expense Account.*

## DEBIT.

1876.		
Sept. 30.	To payments during fiscal year.....	\$223 14
		\$223 14

*Bills Payable.*

## DEBIT.

1875.		
Sept. 30.	To balance.....	\$3,472 57
1876.		
Sept. 30.	To cash payments during fiscal year.....	\$45,700 36
	" balance.....	1,506 75
		\$47,207 11

*Board and Tuition.*

## CREDIT.

1875.		
Sept. 30.	By cash received for board and tuition during fiscal year.....	\$395 12
1876.		
Sept. 30.	By cash received for board and tuition during fiscal year.....	\$473 13

*Freight and Drayage.*

## CREDIT.

1876.		
Sept. 30.	By amount charged to current expenses .....	\$191 76

*Ice Account.*

## CREDIT.

1876.		
Sept. 30.	By amount charged to current expenses .....	\$43 25

*Centennial Expenses.*

## CREDIT.

1876.		
Sept. 30.	By cash received from sales of photos.....	\$11 50
	" amount charged current expenses.....	123 25
		\$133 75

*Pupils' Expense Account.*

## CREDIT.

1876.		
Sept. 30.	By cash received during fiscal year.....	\$109 33
	" amount charged current expenses.....	113 81
		\$223 14

*Bills Payable.*

## CREDIT.

1875.		
Sept. 30.	By indebtedness, current expenses, as per bills unpaid.....	\$3,472 57
Oct. 1.	By indebtedness, current expenses, this date.....	\$3,472 57
1876.		
Sept. 30.	By purchases and expenses during fiscal year for current expenses.....	\$43,734 54
		\$47,207 11
Oct. 1.	By balance—indebtedness current expenses this date.....	\$1,506 75



## MICHIGAN INSTITUTION FOR THE

*State of Michigan.*

## DEBIT.

1875.						
Sept. 30.	To	current expenses, Sec. 1, Act 24, 1873	.....		\$4,500	00
"	"	"	"	1, " 31, 1875	.....	10,000 00
"	"	"	"	1, " 67, 1875	.....	25,000 00
"	"	grading and ornamenting grounds, Sec. 2, Act 67, 1875	.....		1,500	00
"	"	side walks, Sec. 2, Act 67, 1875	.....		190	00
"	"	well, Sec. 2, Act 67, 1875	.....		500	00
"	"	cabinet shop, Sec. 3, Act 67, 1875	.....		500	00
"	"	shoe shop, Sec. 3, Act 67, 1875	.....		500	00
"	"	basket shop, Sec. 3, Act 67, 1875	.....		500	00
"	"	printing office, Sec. 3, Act 24, 1873	.....		1,000	00
"	"	"	"	3, " 67, 1875	.....	500 00
					<u>\$44,680</u>	<u>00</u>

1876.						
Sept. 30.	To	current expenses, Sec. 1, Act 67, 1875	.....		\$40,000	00
"	"	grading and ornamenting grounds, Sec. 2, Act 67, 1875	.....		500	00
"	"	ice house, Sec. 2, Act 67, 1875	.....		500	00
"	"	beds and bedding, Sec. 2, Act 67, 1875	.....		1,500	00
"	"	board fence, Sec. 2, Act 67, 1875	.....		200	00
"	"	cabinet shop, Sec. 3, Act 67, 1875	.....		1,500	00
"	"	shoe shop, Sec. 3, Act 67, 1875	.....		1,500	00
"	"	basket shop, Sec. 3, Act 67, 1875	.....		1,000	00
"	"	printing office, Sec. 3, Act 67, 1875	.....		500	00
					<u>\$47,200</u>	<u>00</u>

*Current Expenses.*

## DEBIT.

1875.						
Sept. 30.	To	amount credited	buildings	.....	\$1,427	44
"	"	"	furniture	.....	400	41
"	"	"	crockery and cooking utensils	.....	12	02
"	"	"	bedding	.....	55	33
"	"	"	school books, etc.	.....	18	74
"	"	"	office books, stationery, etc.	.....	116	93
"	"	"	library	.....	165	31
"	"	"	postage	.....	118	82
"	"	"	medical expenses	.....	630	32
"	"	"	fuel	.....	4,067	40
"	"	"	lights	.....	1,195	66
"	"	"	engines, boilers, and heating apparatus	.....	3,240	33
"	"	"	farming implements	.....	4	33
"	"	"	hay, straw, and grain	.....	706	05
"	"	"	wagons, sleighs, harnesses, etc.	.....	136	60
"	"	"	groceries, etc.	.....	1,629	22
"	"	"	syrup and sugar	.....	1,179	13
"	"	"	butter, lard, and milk	.....	3,002	26
"	"	"	meat and fish	.....	3,888	82
"	"	"	flour and meal	.....	1,531	18
"	"	"	vegetables	.....	1,123	19
"	"	"	miscellaneous expenses	.....	1,051	51
"	"	"	laundry	.....	1,195	45
"	"	"	sewing department	.....	99	78
"	"	"	teachers' salaries	.....	6,241	08
"	"	"	officers and employes	.....	7,054	54
"	"	"	inventory	.....	5,745	17
					<u>\$46,037</u>	<u>02</u>

*State of Michigan.*

## CREDIT.

1876.  
 Sept. 30. By cash received from State Treasurer during fiscal year..... \$44,680 00

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\$44,680 00

1876.  
 Sept. 30. By cash received from State Treasurer during fiscal year..... \$47,200 00

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\$47,200 00

*Current Expenses.*

## CREDIT.

1874.  
 Oct. 1. By balance..... \$1,624 44  
 1875.  
 Sept. 30. By amount charged farm and garden..... 508 37  
           "   "   "   live stock..... 683 11  
           "   "   "   board and tuition..... 395 12  
           "   "   "   State of Michigan..... 39,500 00  
           "   balance..... 3,325 98

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\$46,037 02

## MICHIGAN INSTITUTION FOR THE

*Current Expenses.—Continued.*

## DEBIT.

1875.					
Oct. 1.	To balance.....				\$3,325 98
1876.					
Sept. 30.	To amount credited	buildings.....		894 02	
	" "	furniture.....		96 68	
	" "	crockery and cooking utensils.....		428 50	
	" "	school books, etc.....		181 56	
	" "	sewing department.....		155 83	
	" "	groceries, etc.....		2,212 12	
	" "	syrup and sugar.....		1,163 76	
	" "	meat and fish.....		4,555 15	
	" "	butter, lard, and milk.....		2,854 62	
	" "	flour and meal.....		1,879 95	
	" "	vegetables.....		680 36	
	" "	fuel.....		2,856 78	
	" "	lights.....		1,688 45	
	" "	farming implements.....		17 13	
	" "	wagons, sleighs, etc.....		134 49	
	" "	hay, straw, and grain.....		748 17	
	" "	laundry.....		1,497 04	
	" "	office books and stationery.....		151 76	
	" "	postage.....		146 64	
	" "	medical expenses.....		596 73	
	" "	engines, boilers, and heating apparatus.....		2,510 92	
	" "	miscellaneous expenses.....		552 88	
	" "	officers and employes.....		7,232 96	
	" "	teachers salaries.....		5,899 73	
	" "	freight and drayage.....		187 16	
	" "	pupils' expense account.....		113 81	
	" "	ice account.....		43 25	
	" "	Centennial expenses.....		123 25	
	" "	inventory.....		3,368 00	
					<u>\$46,316 77</u>
Oct. 1.	To balance.....				\$3,853 17

*Grading and Ornamenting Grounds.*

## DEBIT.

1875.					
Sept. 30.	To cash payments during fiscal year.....			\$1,401 63	
	" balance.....			98 37	
					<u>\$1,500 00</u>
1876.					
Sept. 30.	To cash payments during fiscal year.....			\$713 13	
					<u>\$713 13</u>
Oct. 1.	To balance.....				\$113 76

*Current Expenses.—Continued.*

## CREDIT.

1875.					
Sept. 30.	By amount charged bedding.....				\$774 53
	" " " farm and garden.....				766 12
	" " " live stock.....				429 62
	" " " library.....				20 20
	" " " board and tuition.....				473 13
	" " " State of Michigan.....				40,000 00
	" balance.....				3,853 17

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\$46,316 77

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*Grading and Ornamenting Grounds.*

## CREDIT.

1875.					
Sept. 30.	By amount charged State of Michigan.....				\$1,500 00
					<hr/>
					\$1,500 00
					<hr/>
Oct. 1.	By balance.....				\$98 37
1876.					
Sept. 30.	By amount charged State of Michigan.....				500 00
	" cash received from gravel sold.....				1 00
	" balance.....				113 76
					<hr/>
					\$713 13
					<hr/>

## MICHIGAN INSTITUTION FOR THE

*Well.*

## DEBIT.

1875.		
Sept. 30.	To cash payments during fiscal year for digging and bricking well.....	\$437 36
	To balance.....	12 64
		<hr/>
		\$500 00
		<hr/>
1876.		
Sept. 30.	To payments during fiscal year.....	\$10 00
	" balance.....	3 64
		<hr/>
		\$13 64
		<hr/>

*Beds and Bedsteads.*

## DEBIT.

1875.		
Sept. 30.	To cash payments during fiscal year.....	\$121 50
1876.	" " " " " " .....	1,348 00
	" balance.....	30 50
		<hr/>
		\$1,500 00
		<hr/>

*Repairs, Painting, etc.*

## DEBIT.

Unchanged.

*Side Walks.*

## DEBIT.

1875.		
Sept. 30.	To cash payments for walks during fiscal year.....	\$180 00
		<hr/>

*Ice House.*

## DEBIT.

1876.		
Sept. 30.	To cash payments for building ice house during fiscal year.....	\$467 33
	" balance.....	33 67
		<hr/>
		\$500 00
		<hr/>

*Well.*

## CREDIT.

1875.		
Sept. 30.	By amount charged State of Michigan.....	\$500 00
		<hr/>
		\$500 00
Oct. 1.	By balance.....	\$12 64
		<hr/>
		\$12 64
1876.		
Sept. 30.	By balance.....	\$2 64

*Beds and Bedsteads.*

## CREDIT.

1876.		
Sept. 30.	By amount charged State of Michigan.....	\$1,500 00
		<hr/>
		\$1,500 00
Oct. 1.	By balance.....	\$30 50

*Repairs, Painting, etc.*

## CREDIT.

1874.		
Sept. 30.	By balance (from \$3,672 98 special appropriation fund, page 104, report of 1874).....	\$1,958 27

*Side Walks.*

## CREDIT.

1875.		
Sept. 30.	By amount charged State of Michigan.....	\$180 00

*Ice House.*

## CREDIT.

1876.		
Sept. 30.	By amount charged State of Michigan.....	\$500 00
		<hr/>
		\$500 00
Oct. 1.	By balance.....	\$32 67

## MICHIGAN INSTITUTION FOR THE

*Board Fences.*

## DEBIT.

1876.		
Sept. 30.	To cash payments for fences during fiscal year.....	\$255 50
		<hr/>
		\$255 50
		<hr/>
Oct. 1.	To balance.....	\$55 50

*Cabinet Shop—Special.*

## DEBIT.

1874.		
Oct. 1.	To balance.....	\$302 70
1875.		
Sept. 30.	To cash payments during fiscal year for stock, tools, and salaries.....	3,295 15
		<hr/>
		\$3,597 85
		<hr/>
Oct. 1.	To balance.....	\$661 56
1876.		
Sept. 30.	To cash payments for stock, tools, and salaries during fiscal year.....	2,700 09
	To balance.....	483 92
		<hr/>
		\$3,845 57
		<hr/>

*Shoe Shop—Special.*

## DEBIT.

1875.		
Sept. 30.	To cash payments for stock, tools, and salaries during fiscal year.....	\$4,638 13
		<hr/>
		\$4,638 13
		<hr/>
Oct. 1.	To balance.....	\$959 53
1876.		
Sept. 30.	To cash payments for stock, tools, and salaries during fiscal year.....	3,828 67
	To balance.....	540 00
		<hr/>
		\$5,328 20
		<hr/>

*Board Fences.*

## CREDIT.

1876.			
Sept. 30.	By amount charged State of Michigan.....	\$200 00	
	" balance.....	55 50	
		<u>\$255 50</u>	

*Cabinet Shop—Special.*

## CREDIT.

1875.			
Sept. 20.	By amount charged State of Michigan during fiscal year.....	\$500 00	
	" cash received from sales, etc., during fiscal year.....	2,438 39	
	" balance.....	661 56	
		<u>\$3,597 85</u>	

1876.			
Sept. 30.	By amount charged State of Michigan during fiscal year.....	\$1,500 00	
	" cash received from sales, etc., during fiscal year.....	2,345 57	
		<u>\$3,845 57</u>	
Oct. 1.	By balance.....	\$483 92	

*Shoe Shop—Special.*

## CREDIT.

1874.			
Oct. 1.	By balance.....	\$616 07	
1875.			
Sept. 30.	By amount charged State of Michigan during fiscal year.....	500 00	
	" cash received from sales, etc., during fiscal year.....	2,562 53	
	" balance.....	959 53	
		<u>\$4,638 13</u>	

1876.			
Sept. 30.	By amount charged State of Michigan during fiscal year.....	\$1,500 00	
	" cash received from sales, etc., during fiscal year.....	3,828 20	
		<u>\$5,328 20</u>	
Oct. 1.	By balance.....	\$540 00	



*Basket Shop—Special.*

## DEBIT.

1875.			
Sept. 30.	To cash payments for stock, tools, and salaries during fiscal year.....	\$889 34	
	To balance.....	159 85	
			<u>\$1,049 19</u>
1876.			
Sept. 30.	To cash payments for stock, tools, and salaries during fiscal year.....	\$720 10	
	To balance.....	146 05	
			<u>\$866 15</u>
Oct. 1.	To balance.....	\$206 30	

*Printing Office—Special.*

## DEBIT.

1875.			
Sept. 30.	To cash payments for stock, type, and salaries during fiscal year.....	\$1,776 40	
	To balance.....	785 60	
			<u>\$2,562 00</u>
1876.			
Sept. 30.	To cash payments for stock, type, and salaries during fiscal year.....	\$1,014 31	
	To balance.....	837 73	
			<u>\$1,852 04</u>

*Cabinet Shop—Stock Account.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of machinery, tools, lumber, and furniture, as per inventory.....	\$11,422 48	
1875.			
Sept. 30.	To amount credited inventory.....	634 30	
			<u>\$12,056 78</u>
Oct. 1.	To balance—value of machinery, tools, lumber, and furniture, as per inventory.....	\$12,056 78	
			<u>\$12,056 78</u>
1876.			
Oct. 1.	To balance—value of machinery, tools, lumber, and furniture, as per inventory.....	\$10,585 26	

*Basket Shop—Special.*

## CREDIT.

1874.			
Oct. 1.	By balance.....		\$405 19
1875.			
Sept. 30.	By amount charged State of Michigan during fiscal year.....	500 00	
	" cash received from sales, etc., during fiscal year.....	144 00	
			<u>\$1,049 19</u>
Oct. 1.	By balance.....		\$159 85
1876.			
Sept. 30.	By amount charged State of Michigan during fiscal year.....	500 00	
	" cash received from sales, etc., during fiscal year.....	206 30	
			<u>\$866 15</u>

*Printing Office—Special.*

## CREDIT.

1874.			
Oct. 1.	By balance.....		\$996 15
1875.			
Sept. 30.	To amount charged State of Michigan during fiscal year.....	1,500 00	
	" cash received from sales, etc., during fiscal year.....	65 85	
			<u>\$2,562 00</u>
Oct. 1.	By balance.....		\$785 00
1876.			
Sept. 30.	By amount charged State of Michigan during fiscal year.....	1,000 00	
	" cash received from sales, etc., during fiscal year.....	66 44	
			<u>\$1,852 04</u>
Oct. 1.	By balance.....		\$837 73

*Cabinet Shop—Stock account.*

## CREDIT.

1875.			
Sept. 30.	By balance.....		\$12,056 78
			<u>\$12,056 78</u>
1876.			
Sept. 36.	By amount charged inventory.....	\$1,471 52	
	" balance.....	10,585 26	
			<u>\$12,056 78</u>

## MICHIGAN INSTITUTION FOR THE

*Shoe Shop—Stock Account.*

## DEBIT.

1874.			
Oct. 1.	To balance—value of leather, findings, etc., as per inventory...	\$3,186 29	
1875.			
Sept. 30.	To amount credited inventory .....	1,038 16	
		<u>\$4,224 45</u>	
Oct. 1.	To balance—value of leather, findings, etc., as per inventory...	\$4,224 45	
		<u>\$4,224 45</u>	
1876.			
Oct. 1.	To balance—value of leather, findings, etc., as per inventory...	\$3,165 89	

*Basket Shop—Stock Account.*

## DEBIT.

1874.			
Sept. 30.	To balance—value of willows, tools, baskets, etc.....	\$1,130 04	
		<u>\$1,130 04</u>	
1875.			
Oct. 1.	To balance—value of willows, tools, baskets, etc.....	\$1,062 72	
		<u>\$1,062 72</u>	
1876.			
Oct. 1.	To balance—value of willows, tools, baskets, etc.....	\$942 10	

*Printing Office—Stock Account.*

## DEBIT.

1875.			
Sept. 30.	To amount credited inventory (value of property).....	\$1,033 13	
Oct. 1.	To balance—value of property.....	\$1,033 13	
1876.			
Sept. 30.	To amount credited inventory.....	160 27	
		<u>\$1,193 40</u>	
Oct. 1.	To balance—value of printing press, type, office furniture, etc...	\$1,193 40	

*Shoe Shop—Stock Account.*

## CREDIT.

1875.			
Sept. 30.	By balance.....		\$4,224 45
			<hr/>
			\$4,224 45
			<hr/>
1876.			
Sept. 30.	By amount charged inventory.....	\$1,058 56	
	" balance.....	3,165 89	
			<hr/>
			\$4,224 45
			<hr/>

*Basket Shop—Stock Account.*

## CREDIT.

1875.			
Sept. 30.	By amount charged inventory.....	\$67 32	
	" balance.....	1,062 72	
			<hr/>
			\$1,130 04
			<hr/>
1876.			
Sept. 30.	By amount charged inventory.....	\$120 62	
	" balance.....	942 10	
			<hr/>
			\$1,062 72
			<hr/>

*Printing Office—Stock Account.*

## CREDIT.

1875.			
Sept. 30.	By balance.....	\$1,033 13	
			<hr/>
Sept. 30.	By balance.....	\$1,193 40	
			<hr/>
			\$1,193 40
			<hr/>

*State of Michigan—General Fund.*

## DEBIT.

1875.				
June 30.	To clothing purchased and other necessary expenses of indigent pupils, under Act 188, page 318, 1865, for the school year ending June, 1875:			
	Allegan county, 2 pupils			\$40 66
	Antrim " 1 "			24 55
	Barry " 1 "			23 62
	Bay " 1 "			40 00
	Berrien " 6 "			156 96
	Branch " 1 "			37 57
	Cass " 2 "			69 20
	Clinton " 2 "			74 04
	Eaton " 5 "			120 14
	Genesee " 3 "			86 48
	Gratiot " 1 "			40 00
	Hillsdale " 1 "			26 98
	Huron " 1 "			22 71
	Ionia " 2 "			47 11
	Ingham " 3 "			96 64
	Iosco " 1 "			18 98
	Kalamazoo " 1 "			40 00
	Kent " 6 "			174 48
	Keweenaw " 2 "			49 31
	Lapeer " 2 "			68 89
	Lenawee " 2 "			49 23
	Macomb " 1 "			35 41
	Marquette " 2 "			78 85
	Mason " 1 "			22 97
	Monroe " 1 "			39 23
	Montcalm " 1 "			38 08
	Muskegon " 1 "			17 52
	Newaygo " 1 "			40 00
	Oakland " 1 "			39 69
	Ottawa " 1 "			21 29
	Saginaw " 7 "			201 08
	St. Clair " 7 "			150 18
	St. Joseph " 3 "			98 43
	Tuscola " 1 "			21 96
	Van Buren " 5 "			171 47
	Wayne " 4 "			99 51
				\$2,382 96

*State of Michigan—General Fund.*

## CREDIT.

1875.		
Aug. 2.	By cash received from State Treasurer as per schedule surrendered to Auditor General.....	\$2,382 96

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\$2,382 96

*State of Michigan—General Fund.—Continued.*

## DEBIT.

1876.  
June 30.

To clothing purchased and other necessary expenses of indigent pupils, under Act 188, page 318, 1865, for the school year ending June, 1876:

Allegan county, 3 pupils.....	\$81 84
Alpena " 1 ".....	12 89
Antrim " 1 ".....	1 74
Barry " 1 ".....	15 83
Bay " 1 ".....	23 40
Berrien " 7 ".....	173 64
Branch " 2 ".....	53 61
Calhoun " 1 ".....	5 18
Cass " 1 ".....	17 15
Clinton " 2 ".....	58 45
Eaton " 2 ".....	74 83
Genesee " 4 ".....	78 63
Hillsdale " 2 ".....	33 84
Houghton " 1 ".....	40 00
Huron " 1 ".....	16 49
Ingham " 1 ".....	30 22
Iosco " 1 ".....	4 34
Ionia " 4 ".....	93 48
Jackson " 2 ".....	53 80
Kalamazoo " 1 ".....	40 00
Kent " 3 ".....	96 29
Lapeer " 1 ".....	13 85
Lenawee " 1 ".....	15 34
Marquette " 3 ".....	113 11
Mason " 1 ".....	28 09
Monroe " 1 ".....	40 00
Montcalm " 1 ".....	1 95
Muskegon " 1 ".....	17 66
Ottawa " 1 ".....	13 36
Saginaw " 5 ".....	129 43
Sanilac " 1 ".....	20 44
St. Clair " 7 ".....	133 04
Van Buren " 5 ".....	134 23
Wayne " 4 ".....	107 87

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\$1,769 35

*State of Michigan—General Fund.—Continued.*

## CREDIT.

1876.  
Aug. 23. By cash received from State Treasurer per schedule surrendered  
to Auditor General..... \$1,769 35

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**\$1,769 35**

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The following tables, showing the variety of food furnished the pupils each day during the month of March, is a fair average for each month in the year.

By reference to page 9, showing the cost per capita of boarding, it will be noticed that there has been a gratifying decrease since the date of our last report.

## BREAKFAST.

MARCH, 1876	Brown Bread.	White Bread.	Butter.	Potatoes.	Coffee, Milk & Sugar.	Gravy.	Toast.	Hash.	Steak.	Mutton Chops.	Meat Stew.	Head Cheese.	Cold Meat.	Sausage.	Fried Pork.	Liver.	Ham.	Eggs.	Mackerel.	Cod Fish.	Poultry.	Corn Bread.
1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
5	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
6	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
7	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
8	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
9	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
10	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
11	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
12	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
13	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
14	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
15	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
16	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
17	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
18	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
19	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
20	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
21	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
22	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
23	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
24	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
25	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
26	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
27	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
28	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
29	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
30	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

**MARCH, 1878.**

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## SUPPER.

	MARCH, 1876.																
		Brown Bread.	White Bread.	Corn Bread.	Biscuit.	Butter.	Tes, Milk and Sugar.	Milk.	Sugar.	Syrup.	Apple Sauce.	Peach Sauce.	Prunes.	Baked Apples.	Green Apples.	Cookies.	Ginger Cake.
1	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
2	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
3	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
4	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
5	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
6	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
7	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
8	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
9	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
10	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
11	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
12	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
13	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
14	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
15	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
16	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
17	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
18	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
19	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
20	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
21	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
22	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
23	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
24	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
25	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
26	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
27	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
28	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
29	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
30	.....	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1

*STATEMENT—Showing the expense per capita of boarding the pupils, employés, and visitors in the Institution for the fiscal years ending September 30, 1875-6.*

1875.

Groceries charged to current expenses.....	\$1,629 22
Syrup and sugar charged to current expenses.....	1,179 13
Butter, lard, and milk charged to current expenses.....	3,002 26
Meat and fish charged to current expenses.....	3,888 82
Vegetables charged to current expenses.....	1,123 19
Flour and meal charged to current expenses.....	1,531 18
	<hr/>
	\$12,353 80

The average number of pupils, employés, and visitors for the fiscal year was 240.

Cost of boarding each per year.....	\$51 48
“ “ “ day.....	17½
“ “ “ meal, about.....	06

1876.

Groceries charged to current expenses.....	\$2,212 12
Syrup and sugar charged to current expenses.....	1,163 76
Butter, lard, and milk charged to current expenses.....	2,854 62
Meat and fish charged to current expenses.....	4,555 15
Vegetables charged to current expenses.....	680 36
Flour and meal charged to current expenses.....	1,879 95
	<hr/>
	\$13,345 96

Average number of pupils and employés, and visitors, 268.

Cost of boarding each per year.....	\$49 80
“ “ “ day, about.....	16
“ “ “ meal, about.....	5½

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*STATEMENT of Farm and Garden.*

CREDIT.

1875.

Amount credited current expenses from farm.....	\$766 12
“ “ “ “ “ live stock.....	429 62

Total credits.....	\$1,195 74
--------------------	------------

## DEBIT.

Amount charged current expense for hay, straw, and grain .....	\$748 17
Amount charged current expenses for farming imple- ments .....	17 13
Total debits .....	<u>\$765 30</u>
Credit balance to current expenses .....	<u>\$430 44</u>

## CREDIT.

1876.	
Amount credited current expenses from farm .....	\$508 37
" " " " " live stock .....	683 11
Total credits .....	<u>\$1,191 48</u>

## DEBIT.

Amount charged current expenses for hay, straw, and grain .....	\$706 05
Amount charged current expenses for farming imple- ments .....	4 33
Total debits .....	<u>710 38</u>
Credit balance, to current expenses .....	<u>\$481 10</u>

The farm and garden show a credit of \$911 54 to current expenses for the two years, after paying all expenses, including salaries of farmer and gardener.

The industries for which special appropriations were made, while it has not been necessary to use the entire amount appropriated, do not show any gain which is in part owing to the depreciation of materials, and very largely on account of the sickness and death of Mr. Wm. Miller, foreman of the cabinet shop, and Mr. A. Knight, foreman of the shoe shop, the cabinet shop being without a foreman for several months. Competent foremen were employed as soon as possible, and under their direction the boys are making good progress, and the results are very satisfactory.

The following appropriations were made by the Legislature for the years of 1875-6:

Current expenses, including repairs on heating apparatus .....	\$85,000 00
Grading and ornamenting grounds .....	2,000 00
Sidewalks .....	180 00
Ice house .....	500 00
Barn .....	1,000 00
Partitions in and ventilating dormitories .....	2,000 00
Water closets for dormitories .....	500 00
Beds and bedding .....	1,500 00
Board fence .....	350 00
Well .....	500 00
Cabinet, shoe, and basket shop and printing office .....	8,000 00

Of the above, the following amounts have not been drawn :

Current expenses .....	\$10,000 00
Barn .....	1,000 00
Partitions in and ventilating dormitories .....	2,000 00
Water closets .....	500 00
Board fence .....	150 00
Cabinet, shoe, and basket shop and printing office .....	1,500 00

Respectfully submitted.

A. L. ALDRICH,  
*Treasurer.*

**OFFICERS, TEACHERS, AND EMPLOYEES**  
**IN THE MICHIGAN INSTITUTION FOR THE EDUCATION OF THE DEAF**  
**AND DUMB AND THE BLIND, SEPTEMBER 30, 1875.**

NAME.	GRADE.	RATE.	TIME.	RESIDENCE.
E. L. Bangs.....	Principal.....	\$1,200 00	Per year.	Resident with family.
Dan H. Church.....	Steward.....	1,200 00	" "	Non-resident.
Miss Emma A. Hall.....	Matron.....	450 00	" "	Resident.
Miss L. V. Abbot.....	First Asst. matron.....	300 00	" "	"
Miss M. E. Clarkson.....	Second assistant matron.....	250 00	" "	"
Daniel Clark.....	Physician.....	200 00	" "	Non-resident.
Thomas L. Brown.....	Teacher.....	1,100 00	" "	" "
Willis Hubbard.....	".....	1,100 00	" "	" "
J. W. Parker.....	".....	500 00	" "	Resident.
Miss Carrie Standart.....	".....	300 00	" "	"
Annie Wager.....	".....	300 00	" "	"
Miss Addie Hendershot.....	".....	250 00	" "	"
" Phebe Wright.....	".....	200 00	" "	"
" Maggie Bennett.....	".....	200 00	" "	"
" Sarah M. Hoagland.....	".....	400 00	" "	"
" Jennie Van Wormer.....	".....	400 00	" "	"
" Emma Knight.....	".....	300 00	" "	"
John J. Buchanan.....	Boy's supervisor.....	600 00	" "	Non-resident.
Mrs. Sarah Jones.....	Girl's attendant.....	250 00	" "	Resident.
Grace Judd.....	Asst. sewing department.....	3 50	" week.	"
Hannah Morley.....	Asst. sewing department.....	3 50	" "	"
Mrs. M. J. Crocker.....	".....	3 00	" "	"
William Miller.....	Foreman cabinet shop.....	3 00	" day.	Non-resident.
R. H. Carey.....	Asst. Foreman cabinet shop.....	2 50	" "	" "
Hermann Bauchman.....	Cabinet maker.....	2 50	" "	" "
A. Knight.....	Foreman shoe-shop.....	1,000 00	" year.	" "
John Ackerman.....	Asst. Foreman shoe-shop.....	2 50	" day.	" "
Frank Eggleston.....	Shoe-maker.....	100 00	" year.	Resident.
Hermann Keoppner.....	Foreman basket shop.....	700 00	" "	Non-resident.
George H. Pond.....	Foreman printing office.....	2 50	" day.	" "
Thomas Stilson.....	Engineer.....	3 00	" "	" "

## OFFICERS, TEACHERS, AND EMPLOYES, SEPT. 30, 1875.—CONTINUED.

NAME.	GRADE.	RATE.	TIME.	RESIDENCE.
John Austin.....	Asst. engineer..	\$50 00	Per month	Non-resident.
Samuel Mills.....	Fireman.....	40 00	" "	" "
Charles Selleck.....	Farmer.....	50 00	" "	" "
John Dyer.....	Gardener.....	40 00	" "	" "
William Robbins.....	Teamster.....	40 00	" "	" "
M. O'Rourke.....	Watchman.....	40 00	" "	" "
Miss E. Reasoner.....	Cook.....	5 00	week.	Resident.
Mrs. E. Page.....	Washer-woman..	1 00	day.	Non-resident.
" M. Barnhart.....	" "	1 00	" "	" "
" Mary Redmond.....	Ironer.....	1 00	" "	" "
Martha Crossley.....	".....	2 50	week.	Resident.
Josie Hodges.....	".....	2 50	" "	" "
Rachel Shoemaker.....	Domestic.....	2 50	" "	" "
Julia Harris.....	".....	2 50	" "	" "
Libbie Wright.....	".....	2 50	" "	" "
Carrie Eldridge.....	".....	2 25	" "	" "
Mary Shake.....	".....	2 25	" "	" "
Hannah Hartwig.....	".....	2 25	" "	" "
Libbie McConnell.....	".....	2 25	" "	" "
Maggie Clark.....	".....	2 25	" "	" "
Almira Clark.....	".....	2 25	" "	" "
Ida Covert.....	".....	2 25	" "	" "
Alice Hannah.....	".....	2 25	" "	" "
Mary Patterson.....	".....	2 25	" "	" "



**OFFICERS, TEACHERS, AND EMPLOYES**  
**IN THE MICHIGAN INSTITUTION FOR THE EDUCATION OF THE DEAF**  
**AND DUMB AND THE BLIND, SEPTEMBER 30, 1876.**

NAME.	GRADE.	RATE.	TIME.	RESIDENCE.
J. W. Parker.....	Principal.....	\$900 00	Per year.	Resident.
Dan H. Church.....	Steward.....	1,200 00	" "	Non-resident.
Miss Emma A. Hall.....	Matron.....	450 00	" "	Resident.
" L. V. Abbott.....	First Asst. matron.....	300 00	" "	"
Mrs. M. E. Clarkson.....	Second assistant matron.....	300 00	" "	"
Daniel Clark.....	Physician.....	200 00	" "	Non-resident.
Thomas L. Brown.....	Teacher.....	1,000 00	" "	"
Willis Hubbard.....	".....	1,000 00	" "	"
John J. Buchanan.....	".....	600 00	" "	"
Carrie Standart.....	".....	300 00	" "	Resident.
Addie Hendershot.....	".....	300 00	" "	"
Phebe Wright.....	".....	250 00	" "	"
Maggie Bennett.....	".....	250 00	" "	"
Kate Barry.....	".....	200 00	" "	"
Mrs. Sarah H. Brown.....	".....	400 00	" "	"
Miss Jennie Van Wormer.....	".....	400 00	" "	"
" Emma Knight.....	".....	300 00	" "	"
Charles McBride.....	Boys' supervisor.....	350 00	" "	"
Mrs. Sarah R. Jones.....	Girls' attendant.....	250 00	" "	"
Grace Judd.....	Sewing Dept.....	3 50	week.	"
Hannah Morley.....	".....	3 50	" "	"
Mrs. E. W. Bowker.....	".....	3 00	" "	"
Edwin Barton.....	Foreman cabinet shop.....	800 00	" "	Non-resident.
R. H. Carey.....	Asst. Foreman cabinet shop.....	675 00	" "	"
Hermann Keoppner.....	Foreman basket shop.....	600 00	" year.	"
George H. Pond.....	Foreman printing office.....	700 00	" "	"
Frank Eggleston.....	Shoe-maker.....	100 00	" year.	Resident.
Thomas Stilson.....	Engineer.....	900 00	" "	Non-resident.
John Austin.....	Asst. engineer.....	50 00	" month	"
Samuel Mills.....	Fireman.....	40 00	" "	"
Charles Selleck.....	Farmer.....	600 00	" year.	"
John Dyer.....	Gardener.....	400 00	" "	"
William Robbins.....	Teamster.....	480 00	" "	"
M. O'Rourke.....	Firemen.....	40 00	" month	"
John Roddy.....	Baker.....	30 00	" "	Resident.

## OFFICERS, TEACHERS, AND EMPLOYES, SEPT. 30, 1876.—CONTINUED.

NAME.	GRADE.	RATE.	TIME.	RESIDENCE.
Miss E. Reasoner.....	Cook.....	\$5 00	Per week.	Resident.
Mrs. Annie Roddy.....	Domestic.....	2 25	" "	"
Mary Shake.....	".....	2 25	" "	"
Carrie Eldridge.....	".....	2 25	" "	"
Mary Patterson.....	".....	2 25	" "	"
Rachel Shoemaker.....	".....	2 25	" "	"
Lizzie Bryan.....	".....	2 25	" "	"
Amelia Sager.....	".....	2 25	" "	"
Hattie Bartlett.....	".....	2 25	" "	"
Iva Trend.....	".....	2 25	" "	"
Maggie Clark.....	".....	2 25	" "	"
Mrs. E. Page.....	Washer-woman.	1 00	" day.	Non-resident.
Lottie Glover.....	Ironer.....	2 50	" week.	Resident.
Maggie Trend.....	".....	2 50	" "	"

## PRINCIPAL'S REPORT.

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*To the Board of Trustees of the Michigan Institution for the Education of the Deaf and Dumb, and the Blind:*

GENTLEMEN:—Since the publication of the last report, two years ago, there have been several changes in our Institution which I take occasion to place before you, and also to give you some facts relative to the pupils whom we have under our care. I shall also take the liberty to allude to some things which have reference to our future course.

The general health of the pupils has been good, for which we are thankful. Yet we have to record the death of five of our pupils, three of them from disease, John Butler (blind), and John Clark and Margaret O'Meara (mutes). Jerome P. Blake was killed by the cars in the city, and Eugene Train by the same means was killed near Ionia. While we with deep sorrow speak of these children, yet we have the hope that an overruling Providence has a good purpose in all these things.

### ATTENDANCE.

From the time of the opening of this Institution, more than twenty years ago, the number of pupils has shown a gratifying ratio of increase each year. But still there are a great many children entitled to the benefits of our school who either do not know of it or are detained at home by the misapplied affection of their friends, because they do not like to part with them. We say misapplied, for surely they receive benefits here that cannot be received at home, and a true wish for their welfare would see the need of a short separation in order to reap the advantages here offered.

The following list shows the number actually in school at the close of each year for several years:

In 1865 the term closed with .....	94 pupils.
In 1866     "         "         .....	109     "
In 1867     "         "         .....	116     "
In 1868     "         "         .....	119     "
In 1869     "         "         .....	135     "
In 1870     "         "         .....	133     "
In 1871     "         "         .....	148     "
In 1872     "         "         .....	159     "
In 1873     "         "         .....	153     "
In 1874     "         "         .....	183     "
In 1875     "         "         .....	196     "
In 1876     "         "         .....	212     "

The whole number enrolled exceeds the figures given, owing to the fact that several were called away for various reasons before the close of the term.

The 217 pupils in attendance at the present date reside in the following 43 counties of the State:

Allegan.....	3	Lenawee.....	4
Barry.....	2	Livingston.....	6
Bay.....	3	Macomb.....	3
Berrien.....	14	Manistee.....	1
Branch.....	2	Marquette.....	3
Calhoun.....	6	Mason.....	1
Cass.....	4	Midland.....	1
Clinton.....	4	Monroe.....	5
Eaton.....	3	Montcalm.....	1
Genesee.....	10	Muskegon.....	2
Gratiot.....	5	Oakland.....	1
Hillsdale.....	5	Otsego.....	2
Houghton.....	1	Saginaw.....	6
Huron.....	4	Sanilac.....	3
Ingham.....	2	Shiawassee.....	5
Ionia.....	8	St. Clair.....	14
Iosco.....	1	St. Joseph.....	7
Isabella.....	1	Tuscola.....	6
Jackson.....	8	Van Buren.....	7
Kalamazoo.....	3	Wayne.....	30
Kent.....	14	Washtenaw.....	3
Lapeer.....	3		

Of these, 61, or more than 28 per cent, are from families where their friends are unable to clothe them, and they are clothed by the counties where they reside. The parents, as far as can be gathered from the records, are .105 German, .042 Irish, .032 Canadian, .018 English, .018 French, .009 Scotch, .009 Bohemian; Swede, Holland, and Dutch, .004 each. There are 25 congenital mute boys and 11 congenital mute girls, or .166 of the whole. The remainder became deaf from the following causes and at the following average ages, as far as can be ascertained:

CAUSE.	No.	Average age of becoming deaf.	CAUSE.	No.	Average age of becoming deaf.
Scarlet fever.....	11	5½ yrs.	Congestion of brain.....	4	4 years.
Brain fever.....	11	4½ "	Water on the brain.....	3	"
Cerebro-spinal meningitis.....	17	3½ "	Whooping cough.....	2	1½ yrs.
Typhoid fever.....	8	4½ "	Fever.....	2	4½ "
Gathering in head.....	7	1½ "	Diphtheria.....	2	4½ "
Falls.....	5	1½ "	Bilious fever.....	2	2 "
Colds.....	4	2½ "	Scrofula.....	2	6 "
Measles.....	4	1½ "	Chill fever.....	1	1 year.
Spasms.....	4	2½ "	Lung fever.....	1	4 years.
Inflammation of brain.....	4	3 "	Epileptic fits.....	1	4 "

The above covers only 94 cases, the record being deficient in the other cases.

## TEACHERS.

Since the issue of the last report there have been some changes in the corps of teachers in the department of the Deaf and Dumb to fill vacancies and to meet the demand of the increasing number of pupils in attendance. Miss Phebe Wright, of Buffalo, N. Y.; Miss Maggie T. Bennett, of Geneva, N. Y., a graduate of the New York "High Class," and J. W. Parker, of Grand Blanc, were appointed to succeed Miss Ida C. Poole, Austin W. Mann, and Wm. L. M. Breg. Soon after the opening of school, in the fall of 1875, Miss Annie Wager resigned to be married. While here she had made a large circle of friends, whose good wishes follow her. J. J. Buchanan, who had been supervisor of the boys for over a year, was chosen to take her class, and his place as supervisor was filled by the appointment of Stephen W. Fitch, of New York. Wm. L. M. Breg was not re-employed until January, 1876. He had taught but a few weeks when ill health compelled him to ask for a leave of absence, with the hope of regaining his health and strength; but instead of recovering, he sank under a complicated disease, and on the 9th of May he passed away, leaving a young and heart-broken widow with four children. They have our heartfelt sympathy. Mr. Breg came to Michigan when this school was in its infancy, and his twenty-three years' work in the school-room was a continuous success. His work is done but not forgotten by his pupils and fellow teachers. We have also to speak of the death of Wm. A. Miller, foreman of the Cabinet Shop. He had filled the position with honor for many years. He was succeeded by Edward Barton of this city.

## CLASSES.

The plan of school and shop work, in the departments of the deaf and dumb, remains about the same as at the time of the last report. The alternation of the six senior classes between school and the industries, of three hours each per day, has proved a decided success. The pupils have been able, through the energy and zeal of their teachers, to make very flattering progress in their studies, besides acquiring a trade that will, in most instances, render the boys independent. Some of the graduates are doing a good business at cabinet making and shoe making. Two are earning a good living at printing. There are also four girls in the printing office. The majority of the blind boys are getting a good trade in basket making, at which they can obtain a livelihood after leaving school. The mute girls of the six senior classes learn to do various kinds of sewing and fancy work, and a few of them learn dress-making, and, in addition, perform certain household duties. The boys also assist in keeping the house and grounds in order.

The plan of work in the department of the blind is similar to that in the department of the deaf and dumb. As to their being educated in the same institution, I take the liberty to quote from Mr. Bangs' report for 1873 and 1874, page 47: "There may be economy, but there is no wisdom in bringing together two classes of unfortunates who have absolutely no points in common. \* \* \* The wants of both can be better provided for by gathering them into separate institutions."

## ARTICULATION.

The need of a teacher of articulation has been so strongly felt that all friends of our institution are highly gratified that Miss Hattie McGann, of Belleville, Ontario, Canada, has been secured in that capacity. She will have forty semi-

muters under her instruction, divided into four sections. The first and second sections are from the junior classes, and will be taught two hours each daily, from 8½ to 10½ A. M., and from 1 to 3 P. M. The third and fourth sections are from the senior classes, and will be under instruction one hour each per day, from 3 to 4 P. M., and from 4 to 5 P. M. The intellectual advancement is to be left entirely to be carried on as formerly.

#### LIBRARY.

We have in connection with the institution a good library of 1,156 volumes, which is in familiar use. Too much cannot be done to incite deaf-mutes to read. After leaving school, when they go among people who have but little knowledge of the manual alphabet, almost their only dependence in retaining the use of the English language is reading, and it becomes very important to give them a liking of books while in school. We have no fund for the teachers' library, and that for the pupils' library is nearly expended. There ought to be additions from time to time to make good the unavoidable wear and tear, and to purchase new books occasionally. We look to the generosity of the Legislature for a moderate appropriation for this purpose.

#### ACKNOWLEDGMENTS.

Through the kindness of the publishers, we are in receipt of the following papers, which are placed on file in the pupils' sitting rooms. On behalf of the pupils, I desire to express their hearty appreciation of these favors, and hope the same favors will be continued through the coming year:

Detroit Weekly Tribune.

Michigan Farmer.

Lansing Republican (semi-weekly).

Hastings Republican Banner (semi-weekly).

Michigan Argus.

Pontiac Bill Poster.

Marshall Statesman.

Niles Republican.

Battle Creek Journal.

Ypsilanti Sentinel.

Ann Arbor Register.

Charlotte Republican.

Lansing Journal.

Tecumseh Herald.

Hillsdale Business.

Adrian Journal.

Romeo Observer.

Berrien County Record.

Fenton Independent.

Huron County News.

Grand Rapids Times.

Wolverine Citizen.

Flint Journal.

Flint Globe.

Genesee Democrat.

Anamosa Eureka.

Alpena Frolic.

Advent and Review.  
 Youths' Instructor.  
 Sunday School Messenger.  
 Philomathean Argus.  
 The Republic (monthly).  
 Evangelical Messenger.  
 Benton Harbor Palladium.  
 Berrien Springs Era.  
 Truth for the People.  
 Cave Spring Enterprise.  
 Van Buren Republican (until recently).  
 Michigan Tribune (until recently).  
 The Living Epistle.  
 New York Weekly Witness.  
 The Deaf-Mutes' Journal.  
 The Deaf-Mutes' Advance.  
 The Silent World (2 copies).  
 The Mutes' Journal of Nebraska (2 copies).  
 The Kentucky Deaf-Mute (3 copies).  
 The Goodson Gazette (2 copies).  
 The Mutes' Chronicle (2 copies).  
 The Kansas Star (2 copies).  
 The Colorado Index (2 copies).  
 The Gopher (2 copies).  
 The Deaf-Mute Annals (quarterly).  
 The Deaf-Mute Pelican (2 copies).  
 The Silent Observer.

Ever since the publication of the Mirror in the Institution, a copy has been given to each pupil at the expense of that office. It is eagerly sought for by them, and generally sent home to their friends.

Also, the mute children are under obligation to the officers of the Genesee County Agricultural Society, for admission to their fairs of 1875 and 1876; and the blind, to Prof. J. Henry Gardner to his band concerts; and to the managers of lecture courses of the ladies of the Presbyterian church and the M. E. church, and to the managers of various other entertainments in the city.

The authorities of the F. & P. M. R. R. have shown us every kindness in their power, passing pupils and guides over their road on their way to their homes gratis. The C. & L. H. R. R., the M. S. R. R., and the D. & M. R. R. have also done similar favors. The M. C. R. R. passed the pupils in June of 1875, and granted them half fare rates in 1876. For all of which we tender our sincere thanks.

Respectfully,

J. W. PARKER,  
*Principal ad interim.*

## LIST OF PUPILS

IN ATTENDANCE DURING THE YEARS 1874-5 AND 1875-6.

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### DEAF AND DUMB BOYS.

Aiken, Charles M., East Saginaw, Saginaw county.  
Armstrong, Allen, Greenville, Montcalm county.  
Alexander, James A., Oshtemo, Kalamazoo county.  
Adsit, Charles, Saginaw City, Saginaw county.  
Anderson, Henry, Saranac, Ionia county.  
Anderson, David, Clio, Genesee county.  
Bristol, Morris E., Maple Rapids, Clinton county.  
Bennett, Norman F., Edwardsburgh, Cass county.  
Butters, William F., Pulaski, Jackson county.  
Burch, Ralph V., Coldwater, Branch county.  
Brazelton, Charles W., Sand Lake, Kent county.  
Blake, Jerome P., Portland, Ionia county.  
Behm, Josiah, Waterloo, Jackson county.  
Brown, Thomas, St. Charles, Saginaw county.  
Bigelow, Rufus, Newaygo, Newaygo county.  
Clark, Delbert, Ithaca, Gratiot county.  
Clark, John, Williamston, Ingham county.  
Colby, Collins C., Flint, Genesee county.  
Cole, Benjamin F., Lapeer, Lapeer county.  
Case, Wirt, Flint, Genesee county.  
Cramer, Chester, St. Louis, Gratiot county.  
Conley, David E., Eaton Rapids, Eaton county.  
Dowman, Edward, Port Huron, St. Clair county.  
Dumaz, Charles, Port Austin, Huron county.  
Dwyer, Robert, Humbolt, Marquette county.  
Dickey, William, Porter, Cass county.  
Dutcher, John W., Ada, Kent county.  
Dutcher, George F., Ada, Kent county.  
Deatsman, John S., Sebawa, Ionia county.  
Eldred, Augustus, Cedar Creek, Barry county.  
Ewen, John Charles, Marengo, Calhoun county.  
Evans, Charles E., Cortland Center, Kent county.  
Eberly, Henry, Williamston, Ingham county.  
Foote, John W., Otsego, Allegan county.  
Friederich, Henry, Ishpeming, Marquette county.



Gibney, James, Colon, St. Joseph county.  
Gibney, William, Colon, St. Joseph county.  
Germer, Henry, Flint, Genesee county.  
Gardner, Frank M., Stanton, Montcalm county.  
Gottwerth, Ferdinand, Detroit, Wayne county.  
Grunow, Albert, Detroit, Wayne county.  
Gurry, Edward J., Columbus, St. Clair county.  
Garrison, Charles R., East Saginaw, Saginaw county.  
Hunter, George D., Detroit, Wayne county.  
Hull, James H., Port Huron, St. Clair county.  
Hildebrandt, Frank, Utica, Macomb county.  
Haagen, Charles, Monroe, Monroe county.  
Hile, William W., Ionia, Ionia county.  
Horn, Edwin, Detroit, Wayne county.  
Hays, Francis M., Dimondale, Eaton county.  
Hays, George W., Dimondale, Eaton county.  
Heinzmann, Ludwig, Ann Arbor, Washtenaw county.  
Hobrich, Michael, Detroit, Wayne county.  
Johnson, Walter W., Brockway Center, St. Clair county.  
Jewell, Willie G., Jackson, Jackson county.  
Kaufmann, Fred, Negaunee, Marquette county.  
Kersien, Adolph, Port Huron, St. Clair county.  
Kittle, Julius F., Portsmouth, Bay county.  
Keck, Louis, Marengo, Calhoun county.  
Keary, Dennis, Adrian, Lenawee county.  
Klotz, Joseph, Maybee Station, Monroe county.  
King, Thomas F., St. Joseph, Berrien county.  
Kloer, Henry, Westphalia, Clinton county.  
Leach, Thomas R., Oscoda, Iosco county.  
Lewis, Fred W., Caledonia, Kent county.  
Lewis, William A., Otsego, Allegan county.  
Lewis, John R., Fairgrove, Tuscola county.  
Lipigzinski, Stanley, Grand Rapids, Kent county.  
Morton, George E., North Lansing, Ingham county.  
Matthews, James T., Randall, Saginaw county.  
McNulty, Peter, Detroit, Wayne county.  
Martin, George Hall, Detroit, Wayne county.  
Mosher, Francis E., Grand Rapids, Kent county.  
Marshall, Charles, Hickory Corners, Barry county.  
Norris, George H., Caro, Tuscola county.  
Nash, John E., Niles, Berrien county.  
Nelson, George A., Brighton, Livingston county.  
Poppendick, Charles, Kalamazoo, Kalamazoo county.  
Perry, Preston S., Detroit, Wayne county.  
Parker, Willie, Cassopolis, Cass county.  
Pardonnet, Eugene, Decatur, Van Buren county.  
Pierson, Charles, Pittsburgh, Shiawassee county.  
Powers, Fulton, Buchanan, Berrien county.  
Reading, George M., Saranac, Ionia county.  
Roulo, Lizzim, Ecorse, Wayne county.  
Russell, Philip, Coloma, Berrien county.

Ried, William A., Rivertown, Mason county.  
 Rice, Elias W., Monroe, Monroe county.  
 Regan, Thomas, Kenockee, St. Clair county.  
 Ranspach, William, Detroit, Wayne county.  
 Satterlee, Gleni, Leonidas, St. Joseph county.  
 Spence, Albert J., Martinville, Wayne county.  
 Sullivan, James, Muskegon, Muskegon county.  
 Smith, William, Casco, St. Clair county.  
 Smith, Ernst, Casco, St. Clair county.  
 Schledjewsky, August, Caseville, Huron county.  
 Smit, Simon, Graafschap, Allegan county.  
 Swoish, Francis, North Branch, Lapeer county.  
 Schmidt, Louis E. H., Detroit, Wayne county.  
 Shoemaker, David F., Stanton, Montcalm county.  
 Schaeberli, Henry A., Detroit, Wayne county.  
 Shaefer, Frank, Buchanan, Berrien county.  
 Stark, Rudolph, Detroit, Wayne county.  
 Traver, Charles, Ithaca, Gratiot county.  
 Train, Eugene F., Ionia, Ionia county.  
 Thayer, William A., Poland, St. Joseph county.  
 Van Wormer, John, Vernon, Shiawassee county.  
 Van Damme, Edward, Detroit, Wayne county.  
 Williams, Murray, Bangor, Van Buren county.  
 Williamson, Levi M., Vassar, Tuscola county.  
 Wright, Willie F., Fowler, Clinton county.  
 Weed, Warren, Royalton, Berrien county.  
 Walker, Horace J., Brookfield, Eaton county.  
 Winans, Burt E., Vernon, Shiawassee county.  
 White, Silas H., Pine Run, Genesee county.  
 Winegar, Willie, Cass City, Tuscola county.  
 Witherwax, John L., Portland, Ionia county.  
 Wescott, George, Arbela, Tuscola county.  
 Yarwood, Charles H., Centerville, St. Joseph county.  
 Young, John P., East Saginaw, Saginaw county.  
 Zimmerman, Harrison L., Flint, Genesee county.

## BLIND BOYS.

Annis, Jerome, Flint, Genesee county.  
 Bucknell, Fred, Howell, Livingston county.  
 Bock, Christian, Three Oaks, Berrien county.  
 Balz, William, Jackson, Jackson county.  
 Butler, John, Copper Harbor, Keweenaw county.  
 Conley, James, Ann Arbor, Washtenaw county.  
 Cox, Henry, Grand Rapids, Kent county.  
 Dolton, Wm., Bath, Clinton county.  
 Egan, Garrett J., Summerton, Gratiot county.  
 Farmer, Charles, Wayne, Wayne county.  
 Garrison, William P., Vernon, Shiawassee county.  
 Heman, John, Detroit, Wayne county.  
 Kingston, Walter, Wenona, Bay county.  
 Lulham, William, Carson City, Montcalm county.

McCay, John F., Decatur, Van Buren county.  
Minniear, Augustus, Fenton, Genesee county.  
McCarthy, Anthony, Newaygo, Mewaygo county.  
Nevin, Joseph, Detroit, Wayne county.  
Parent, Leonard, Muskegon, Muskegon county.  
Perry, Ralph J., Portland, Ionia county.  
Pettibone, Dexter S., Grand Rapids, Kent county.  
Snyder, Philip B., Union City, Branch county.  
Wood, Alphonso, Riverdale, Gratiot county.  
Williams, Nathaniel, Hancock, Houghton county.  
Woodruff, George W., St. Joseph, Berrien county.  
Zang, Henry, Monroe, Monroe county.

## DEAF AND DUMB GIRLS.

Alexander, Catherine, Niles, Berrien county.  
Alexander, Emma, Niles, Berrien county.  
Alexander, Ann, Detroit, Wayne county.  
Avery, Cassie, Galien, Berrien county.  
Allen, Ida F., Elsie, Clinton County.  
Barber, Mary, Oxford, Oakland county.  
Burger, Rhoda, Salt River, Isabella county.  
Behnke, Frances, Saginaw City, Saginaw county.  
Bolt, Elbertine, Flint, Genesee county.  
Brown, Charlotte, Ruby, St. Clair county.  
Bodde, Mary, Detroit, Wayne county.  
Chamberlain, Grace, Three Oaks, Berrien county.  
Crouch, Marion E., South Jackson, Jackson county.  
Cole, Lucy, Oxford, Oakland county.  
Cook, Ida E., Detroit, Wayne county.  
Donovan, Mary E., Hastings, Barry county.  
Evritt, Jennie Mary, Disco, Macomb county.  
Fitzgerald, Elizabeth, Detroit, Wayne county.  
Freeman, Allie H., Kalamazoo, Kalamazoo county.  
Fleischhut, Caroline, Frazer, Macomb county.  
Fischer, Annie E., Phoenix, Keweenaw county.  
Goetz, Frederike, Ann Arbor, Washtenaw county.  
Green, Eliza Ann, Speaker, Sanilac county.  
Gill, Phoebe, Spencer, Antrim county.  
Hart, Elizabeth, Eaton Rapids, Eaton county.  
Holmes, Allie, Utica, Macomb county.  
Hitchcock, Effie, Flint, Genesee county.  
Harrington, Margaret, Champion, Marquette county.  
Howard, Betsey Ann, Otsego Lake, Otsego county.  
Jenks, Maggie, Benton Harbor, Berrien county.  
Kern, Elizabeth, Detroit, Wayne county.  
Keefer, Dora, Morenci, Lenawee county.  
Krohne, Sophia, Dowagiac, Cass county.  
Kennedy, Margaret L., Mt. Morris, Genesee county.  
Lewis, Lizzie, Pewamo, Ionia county.  
Lothschitz, Elizabeth, Grand Rapids, Kent county.  
Lauzon, Marietta, Port Huron, St. Clair county.

Laughray, Ella, East Saginaw, Saginaw county.  
 McKeller, Margaret, Jaqueth, Saginaw county.  
 Murray, Mary M., Albion, Calhoun county.  
 Marcy, Polly, Lees' Corners, Midland county.  
 Morey, Nora, Springville, Lenawee county.  
 Moody, Jennie, Vassar, Tuscola county.  
 McDowell, Myrta, Laingsburgh, Shiawassee county.  
 Matthews, Elizabeth A., Greene, Saginaw county.  
 Moyer, Rose Helen, Grand Ledge, Eaton county.  
 Miller, Eva, Allendale, Ottawa county.  
 Norman, Ella, St. Joseph, Berrien county.  
 Osworth, Annie, Port Huron, St. Clair county.  
 O'Meara, Margaret A., Capac, St. Clair county.  
 Potter, Celia A., Brighton, Livingston county.  
 Potter, Cora M., Ithaca, Gratiot county.  
 Plotts, Rosalia, Williamstown, Ingham county.  
 Panka, Theresa, Detroit, Wayne county.  
 Preston, Sada Inez, Albion, Calhoun county.  
 Robbins, Anna C., Tekonsha, Calhoun county.  
 Reading, Alice P., Saranac, Ionia county.  
 Rose, Alice M., Flint, Genesee county.  
 Reete, Flora, Jackson, Jackson county.  
 Roberts, Mary, Monroe, Monroe county.  
 Rishel, Minnie May, Parkville, St. Joseph county.  
 Richardson, Jessie C., East Saginaw, Saginaw county.  
 Reffner, Rozella, Burr Oak, St. Joseph county.  
 Rathke, Augusta, Imlay City, Lapeer county.  
 Sammer, Mary A., Flushing, Genesee county.  
 Smith, Grace, Flint, Genesee county.  
 Sly, Sarah, Plymouth, Wayne county.  
 Sypher, Mary, North Branch, Lapeer county.  
 Scrimger, Adella, Detroit, Wayne county.  
 Stauffer, Jane, Dorr, Allegan county.  
 Schaible, Mary, Ann Arbor, Washtenaw county.  
 Stark, Matilda, Detroit, Wayne county.  
 Springer, Cynthia J., Frontier, Hillsdale county.  
 Tate, Julia, Berrien Springs, Berrien county.  
 Tripp, Elizabeth, Grand Rapids, Kent county.  
 Williams, Anna L., Dowagiac, Cass county.  
 Whiteman, Clara, Dowagiac, Cass county.  
 Whiteman, Elizabeth, Dowagiac, Cass county.  
 Whitney, Francis A., Montgomery, Hillsdale county.  
 Whise, Mary C., Wayne, Wayne county.  
 Weaver, Esther B., Climax, Kalamazoo county.  
 Wilkins, Nellie Maria, Carr's Corners, Tuscola county.

## BLIND GIRLS.

Button, Adelia, Lowell, Kent county.  
 Button, Anna, Hillsdale, Hillsdale county.  
 Button, Mary, Hillsdale, Hillsdale county.  
 Coupland, Mary E., Flint, Genesee county.

Duncan, Alice A., Battle Creek, Calhoun county.  
Dusenbury, Jennie, Utica, Macomb county.  
Hollis, Alice, Port Huron, St. Clair county.  
Keene, Ida, Marlette, Sanilac county.  
Keene, Rosa, Marlette, Sanilac county.  
Lutticke, Catherine, Detroit, Wayne county.  
Lewis, Nettie, Grand Rapids, Kent county.  
McCay, Mary, Decatur, Van Buren county.  
Malcolm, Jeannie, Saginaw City, Saginaw county.  
Morgan, Rose, Saginaw City, Saginaw county.  
Preston, Harriet, Detroit, Wayne county.  
Poole, Ida May, Birmingham, Oakland county.  
Reid, Jane, Port Huron, St. Clair county.  
Rossiter, Nellie, Negaunee, Marquette county.  
Scanline, Sarah, Chickaming, Berrien county.  
Sprague, Ruth S., Bellevue, Eaton county.  
Smith, Christine, Grand Haven, Ottawa county.  
Smith, Anna, Howell, Livingston county.  
Slater, Mary, Watervliet, Berrien county.  
Skinner, Lelia Ada, Glendale, Van Buren county.  
Stebbins, Ida, Adrian, Lenawee county.

The following pupils graduated in 1875 :

Andrews, Frank F., cabinetmaker.  
Crouch, Marion E.  
Eberly, Henry F., shoemaker.  
Foote, John W., cabinetmaker.  
Friederich, Henry, cabinetmaker.  
Hays, Francis M., shoemaker.  
Hildebrandt, Frank W., shoemaker.  
Ranspach, William A., cabinetmaker.  
Thayer, William A., cabinetmaker.  
Whise, Mary Catherine.

The following graduated in 1876 :

Colby, Collins C., printer.  
Zimmerman, Harrison L., cabinetmaker.  
Hunter, George D., shoemaker.  
Aiken, Charles M., shoemaker.  
Green, Eliza Ann.  
Rose, Allie May.  
Conley, James, blind.  
Lulham, Gains William, blind.  
Sprague, Ruth S., blind.  
Smith, Christine, blind.

## PHYSICIAN'S REPORT.

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*To the Board of Trustees of the Michigan Institution for the Education of the Deaf and Dumb, and the Blind:*

GENTLEMEN:—There have been three deaths of pupils in the Institution during the past year; two of them from disease and one from accident, and all of them deaf-mutes. John Clark died of acute laryngitis, Feb. 13, 1876, at which time considerable disease of the respiratory organs prevailed, including several severe cases of pneumonia. In the latter part of April many cases of throat disease occurred, and in one instance, that of Margaret O'Meara, the disease extended to the trachea, and terminated fatally. On the last day of the term Jerome Blake was killed by the cars while on the railroad track in this city.

With the exception of the periods indicated, the general health of the pupils has been good; and especially in the last term there was a higher tone of health among all the pupils, and less complaint of general lassitude and inefficiency for action or study. This may perhaps be attributable in part to the improved ventilation of the dormitories. With the further extension of this system, with additional registers, and a reduction of fifty per cent in the number of the occupants, as much will be accomplished, perhaps, as is practicable with the present construction. The changes in the heating and ventilating arrangements of the hospital rooms are a great improvement, and leave their unfortunate location the greatest evil to be overcome. In the event of arrangements being made to relieve the over-crowded condition of the dormitories, I would repeat the suggestion that the boys occupy both these high dormitories, and that new ones, better adapted to their convenience, be constructed for the girls.

Respectfully submitted,

DANIEL CLARKE, M. D.

September, 1876.

# TEACHER'S REPORT, 1875.

DEPARTMENT FOR THE DEAF AND DUMB, JUNE, 1875.

## CLASS XI.

*Taught by Miss Addie A. Hendershot.*

Names of Pupils.	Time Under Instruction.
Walter W. Johnson.....	1 year.
Frances E. Mosher.....	1 "
Dennis Keary.....	1 "
David Conley.....	1 "
Ludwig Heinzmann.....	1 "
Eugene Pardonnet.....	1 "
Joseph Klotz.....	1 "
Frances Behnke.....	1 "
Mary Roberts.....	1 "
Dora H. Keefer.....	1 "
Rosalia Plotts (absent).....	1 "
Elizabeth A. Matthews.....	1 "
Margaret L. Kennedy.....	1 "
Theresa Panka.....	1 "
Cassie Avery.....	1 "
Esther B. Weaver.....	2 "
Charlotte Brown.....	2 "
Ida Cook.....	3 "

Boys, 7; girls, 11. Total, 18.

Time in school daily, 6 hours. Owing to the unequal ability of the pupils this class has been divided into three divisions.

### STUDIES.

1. Jacobs' Primary Lessons for the Deaf and Dumb.—The first division have finished the book and reviewed it. The second division have gone as far as page 143, and have reviewed from the beginning. The third division have gone as far as page 84.

2. Writing from grammatical symbols.

3. Exercises in simple addition.

4. Acts have been performed in the presence of the class by the teacher or

by a pupil, and the class have then been required to express these acts in writing, using verbs in the past tense.

The present tense and verbs in the imperative mode have also been taught.

## CLASS X.

*Taught by Miss Caroline K. Standart.*

Names of Pupils.	Time Under Instruction.
John Dutcher.....	2 years.
William Hile.....	6 "
William Smith.....	2 "
Ernst Smith.....	2 "
Willie Winegar.....	1 year.
Frank Gardner.....	1 "
Silas H. White.....	1 "
Burt Winans.....	1 "
David Anderson.....	1 "
William A. Reid.....	1 "
Stanley Lipigzinski.....	1 "
August Schledjewski.....	1 "
Augustus Eldred.....	1 "
Michael Hobrich.....	1 "
Julia Tate.....	2 years.
Margaret Harrington.....	2 "
Ella Norman.....	1 year.
Frederike Goetz.....	1 "
Cynthia J. Springer.....	1 "

Boys, 14; girls, 5. Total, 19.

Time in school daily, 6 hours. There are three divisions in this class, owing to the unequal ability of its members.

## STUDIES.

The first division has finished and reviewed Jacobs' Primary Lessons for the Deaf and Dumb, and Keep's First Lessons for the Deaf and Dumb.

The second division has finished and reviewed Jacobs' Primary Lessons.

The third division, consisting of three very dull boys, have made comparatively little progress, having gone as far as page one hundred and three in Jacobs' Primary Lessons, and having reviewed the same.

The majority of the class can add, subtract, and multiply simple numbers. Daily exercises have been given them, in which they have been taught to use verbs in the present and past tenses. They have also been taught the use of the verb in the imperative mood.

## CLASS IX.

*Taught by Miss Ida C. Poole.*

Names of Pupils.	Time Under Instruction.
Thomas B. Leach.....	2 years.
Horace Walker.....	2 "
Chester Cramer.....	2 "



Names of Pupils.	Time Under Instruction.
Julius Kittle.....	3 years.
George F. Dutcher.....	2 "
William Dickey.....	2 "
Peter McNulty.....	2 "
Norman F. Bennett.....	3 "
Jane E. Stauffer.....	2 "
Matilda Stark.....	2 "
Lizzie Fitzgerald.....	2 "
Ann Alexander.....	2 "
Mary Donovan.....	2 "
Mary Schaible.....	2 "
Ann Osworth.....	2 "
Flora Reede.....	4 "
Jessie Richardson.....	9 "

Boys, 8; girls, 9. Total, 17.

Time in school daily, six hours.

#### STUDIES.

1. J. A. Jacobs' Primary Lessons for the Deaf and Dumb, Part I.—Finished and reviewed.

2. John R. Keep's First Lessons.—Finished and reviewed.

3. Jacobs' Primary Lessons, Part II.—To Lesson XCI.

4. Answers to miscellaneous questions.

5. Actions have been performed in the presence of the class by the teacher or by a pupil, and the class has been required to express these actions in writing, using verbs in the past tense.

6. The present tense and the imperative mode have been taught. This has been made a daily exercise.

7. Exercises in simple addition, subtraction, and multiplication.

8. Penmanship.

#### CLASS VIII.

*Taught by Miss Annie Wager.*

Names of Pupils.	Time Under Instruction.
Warren Weed.....	2 years.
Charles Dumaz.....	3 "
George H. Martin.....	2 "
Willie Butters.....	2 "
Willie Wright.....	2 "
Annie Rhein.....	2 "
Lillie A. Weatherhead.....	2 "
Mary Bodde.....	2 "
Jennie May Evritt.....	2 "
Sophia Krohne.....	1 year.
Elizabeth Tripp.....	1 "
Nellie Wilkins.....	2 years.
Myrta McDowell (absent).....	2 "

Boys, 5; girls, 8. Total, 13.

## STUDIES.

1. Jacobs' Primary Lessons for the Deaf and Dumb.—Finished and reviewed.
2. Keep's First Lessons for the Deaf and Dumb.—Finished and reviewed.
3. Jacobs' Lessons, Part II.—In this book the class has gone as far as page 240.
4. Dr. Peet's Scripture Lessons, from Section I. to Section VI., and five sections of the Bible History.
5. The class has been taught how to ask and answer miscellaneous questions, and this has been made a daily exercise.
6. Another frequent exercise has been for the teacher to write directions on the slate, which are carried into execution by one of the class, and the others are then required to give a description in writing of what was done.
7. The class can write short compositions on some of the most common topics, such as flowers and birds, and can give descriptions of domestic animals, such as the horse, dog, cat, etc.
8. Arithmetic.—Addition, subtraction, multiplication, and division.
9. Penmanship.

## CLASS VII.

*Taught by W. L. M. Breg.*

Names of Pupils.	Time Under Instruction.
Fred W. Lewis.....	2 years.
Levi M. Williamson.....	3 "
Delbert Clark.....	3 "
Charles Adsit.....	3 "
Ferdinand Gottwerth.....	2 "
Adolph Kersien.....	3 "
Henry Germer.....	3 "
Willie Parker.....	3 "
Ralph V. Burch.....	3 "
Benjamin F. Cole.....	3 "
Elizabeth E. Whiteman.....	3 "
Clara L. Whiteman.....	3 "
Lizzie C. Lewis.....	3 "
Anna L. Williams.....	3 "
Augusta Rathke.....	3 "
Catharine J. Alexander.....	3 "

Boys, 10; girls, 7. Total, 17.

Time in school daily, six hours.

## STUDIES.

1. Peet's Elementary Lessons.—Resumed from Lesson 168 in September, and finished on the 11th of December.

Part II. of Jacobs' Primary Lessons commenced on that day, and finished.

This class has been practiced in forming sentences on words and phrases selected from this text book. They have become familiar with the description of about forty-five animals in this book, and have been required to write synopses in their own language of them. This exercise has been found of great benefit to them in the use of language.

2. Peet's Scripture Lessons.—From Section I., Part II., to Section XIII., and reviewed.

3. Arithmetic.—Many of the class have been practiced in addition, subtraction, multiplication, and division. The more backward have been exercised only in addition and subtraction. One hour and a half, three or four days each week, have been devoted to this exercise.

4. Geography.—No text book has been introduced into this schoolroom, but the class has committed to memory the names of the divisions of the world, of some European countries, and of the different States of our country.

5. Composition.—Daily exercises in writing sentences on words and phrases selected from the different text books, narratives from signs, and miscellaneous questions and answers.

7. Penmanship.—One hour's exercise in the use of the pen every Tuesday and Friday.

#### CLASS VI.

*Taught by Willis Hubbard.*

Names of Pupils.	Time Under Instruction.
Charles Traver .....	4 years.
Edwin Horn .....	4 "
Edward Dorman .....	4 "
Philip Russell .....	5 "
George H. Norris .....	5 "
Murray Williams .....	6 "
James Sullivan .....	2 "
Annie C. Robbins .....	3 "
Elizabeth Lothschitz .....	5 "
Maggie Jenks .....	6 "
Caroline Fleischhut .....	4 "
Lizzie Hart .....	6 "
Grace Chamberlain .....	4 "

Boys, 7; Girls, 6. Total, 13.

Time in school daily, 3 hours.

#### STUDIES.

1. Sanders' First Reader.—This has been what may be called the language book of the class. Studied as far as page 58. As frequently as possible, the pupils have been practiced in writing original sentences taken from this book.

2. Monteith's Manual of Geography.—The first twenty-one lessons, with a few unimportant omissions, have been studied and reviewed.

3. Arithmetic.—Exercises in addition, multiplication, and division.

4. Dr. Peet's Scripture Lessons.—Sections V. and XIV. inclusive studied and reviewed. Recitations conducted by means of questions and answers.

5. With a few exceptions the pupils are able to write short narratives in their own language.

6. Letter Writing.—Every month.

## CLASS V.

*Taught by Austin W. Mann.*

Names of Pupils.	Time Under Instruction
Lizzim Roulo.....	4 years.
George M. Reading.....	4 "
Henry W. Kloer.....	5 "
Louis C. Keck.....	5 "
Albert J. Spence.....	5 "
Robert Dwyer.....	6 "
James F. Alexander.....	4 "
Thomas G. Brown.....	7 "
Mary M. Murray.....	4 "
Lizzie M. Kern.....	4 "
Frances A. Whitney.....	6 "
Phebe C. Gill.....	6 "
Mary M. Sypher.....	4 "

Boys, 8; girls, 5. Total, 13.

Time in school daily, three hours.

## STUDIES.

1. Geography.—From Lesson I. to XXXIII., inclusive, studied and reviewed. Two or three lessons not considered specially important have been omitted.

2. Sanders' First Reader.—Lesson I. to XXXIX., inclusive, studied and reviewed. The plan of exercise in the schoolroom has consisted of sentences formed from words and phrases taken out of the book.

3. Peet's Scripture Lessons.—From the flood to the birth of Jesus Christ. Mode of recitation, writing abstracts.

4. Arithmetic.—Owing to a want of sufficient time, much less attention has been paid to this branch of study than during previous years. Much of the time now allotted to schoolroom work is consumed in language exercises, which being all-important, must be kept up to even a greater extent than ever before. Owing to backward intellects, two or three have not perfected themselves in division. The rest having mastered the four fundamentals, more or less completely, have taken up the Second Series of Robinson's Arithmetic.

5. Penmanship.—Once every two weeks.

6. Letter Writing.—Once a month or oftener.

7. Compositions.—Every week, on various topics, generally selected by the pupils themselves.

## CLASS IV.

*Taught by Thomas L. Brown.*

Names of Pupils.	Time Under Instruction.
James H. Hull.....	5 years.
Henry Eberly.....	8 "
James T. Mathews.....	6 "
William A. Lewis.....	5 "
Allen Armstrong.....	4 "
E. Morris Bristol.....	4 "

Names of Pupils	Time Under Instruction.
Charles M. Aiken.....	7 years.
Jennie O. Moody.....	4 "
Lucy E. Cole.....	5 "
Nora Morey.....	4 "
Margaret McKellar.....	4 "
Mary E. Barber.....	5 "
Cora M. Potter.....	4 "
Effie A. Hitchcock.....	5 "

Boys, 8; girls, 7. Total, 15.

Time in school daily, three hours.

#### STUDIES.

1. Sanders' Third Reader.—Selected lessons, synopses, definitions, questions, answers, and drillings on words selected from the lessons.
2. Geography—Monteith's Manual.—As far as Europe, inclusive.
3. Sunday Study—Dr. Peet's.—Scripture lessons finished.
4. Arithmetic—Robinson's Rudiments.—Some are more forward than others.
5. Language, compositions, stories, letters, and black-board exercises.

#### CLASS III.

*Taught by Willis Hubbard.*

Names of Pupils	Time Under Instruction.
Henry Anderson (absent).....	6 years.
Gleni Satterlee (absent).....	6 "
Charles U. Yarwood.....	6 "
George W. Hays.....	6 "
Charles Haagen.....	5 "
Preston S. Perry.....	5 "
Annie J. Fischer.....	6 "
Alice P. Reading.....	5 "
Polly R. Marcy.....	5 "
Rhoda A. Burger.....	5 "
Sarah A. Sly (absent).....	5 "

Boys, 6; girls, 5. Total, 11.

Time in school daily, three hours.

#### STUDIES.

1. Quackenbos' Elementary History of the United States.—Twenty-five chapters, embracing the principal events that occurred from the time of the discovery of America to the close of the French and Indian war. The method of recitation has been to have the pupils write abstracts of the various events in their own language.
2. Montieth's Manual of Geography.—Studied and reviewed from Lesson XXXII. to Lesson CXVII.
3. Robinson's Rudiments of Written Arithmetic.—The pupils are variously advanced in fractions; two or three have gone through. Not as much time has

been devoted to this study as was desirable on account of the shortness of the daily school sessions.

4. Language and Composition.—As much time as could possibly be spared from the other studies has been devoted to this, the most important of all. The aim has been to enable the pupils to express themselves in ordinary English. Words and phrases from their text books,—particularly history,—have been given them to incorporate into original sentences and narratives. Besides this they have practiced writing stories given in the sign language, and also writing compositions on subjects of their own choosing.

5. Their Sabbath studies have been Knox's Primary Year and Dr. Peet's Scripture Lessons. The latter has served as a reading book, and the pupils have been required to write abstracts of the concluding chapters on the birth, baptism, temptation, preaching, miracles, betrayal, crucifixion, and resurrection of Christ. In the former they have studied and reviewed twenty-six lessons.

#### CLASS II.

*Taught by Austin W. Mann.*

Names of Pupils	Time Under Instruction..
Christian Gottwerth.....	7 years..
George F. Morton.....	2 "
John E. Nash.....	6 "
Collins C. Colby.....	7 "
William H. Gibney.....	4 "
Frank M. Hays.....	8 "
George D. Hunter.....	7 "
James W. Gibney.....	4 "
Frank W. Hildebrandt.....	8 "
Gracie O. Smith.....	4 "
Allie May Rose.....	7 "
Boys, 9; girls, 2. Total, 11.	
Time in school daily, three hours.	

#### STUDIES.

1. Quackenbos' History of the United States of America.—A certain number of lessons and subjects have been studied and reviewed. The exercises in recitation consist mainly of writing abstracts of the lessons and subjects in their own language, generally as a test of comprehension, but principally as a means of acquiring readiness and proficiency in the use of language.

2. Hooker's Natural History.—Twenty-four lessons studied and reviewed. Modes of recitation,—questions and abstract writing.

3. Arithmetic.—Robinson's Practical. As in the case of the other class, and for the same reasons the study in this branch has been somewhat limited this year. Very little advancement has been made, the exercises consisting mainly of reviewing last year's lessons, that is to say, in going over old ground.

4. Compositions.—Once every week, either on small or large slates, on subjects selected by themselves or by the teacher. One feature of this study is to have them write off-hand compositions in the schoolroom on various topics having relations to biography, history, and religion.

5. Sunday Study,—Knox's Second Year. Eleven lessons studied and re-

viewed ; also four subjects of Old and New Testament History, viz. : the Entrance of Christ into Jerusalem, the miraculous feeding of four thousand persons, the Prodigal Son, and the Journeyings of the Israelites in the Wilderness.

6. Letters.—Written once a month or oftener.

7. Penmanship.—Spencerian System,—once every two weeks.

#### CLASS I.

*Taught by Thomas L. Brown.*

Names of Pupils.	Time Under Instruction.
Frank F. Andrews.....	8 years.
John W. Foote.....	8 "
Edward Van Damme (absent).....	8 "
Willie A. Thayer.....	8 "
John R. Lewis (absent).....	8 "
William A. Ranspach.....	8 "
Henry Friedrich.....	7 "
Charles Poppendick.....	3 "
Henry L. Zimmerman.....	7 "
Fulton W. Powers.....	2 "
John C. Ewen.....	1 "
Marion E. Crouch.....	8 "
Mary C. Whise.....	8 "
Alice J. Holmes.....	6 "
Mary A. Sammer.....	3 "
Celia A. Potter.....	2 "
Elbertine M. Bolt (absent).....	2 "
Mary Shelt.....	4 "

Boys, 11 ; girls 7. Total, 18.

Time in school daily, three hours.

#### STUDIES.

1. Anderson's United States Reader.—Forty selections.
2. Alden's Citizens' Manual.—Finished.
3. Language.—Usual varied exercises.
4. Arithmetic, Robinson's Progressive.—Ranging from page 72 to 257.
5. Algebra.—As far as page 122.
6. Sunday Study Lessons for Every Sunday in the Year.—Number three.

#### INTELLECTUAL DEPARTMENT FOR THE BLIND, JUNE, 1875.

Names of Pupils.	Time Under Instruction.
William Lulham.....	7 years.
James Conely.....	7 "
William Balz.....	6 "
Ralph Perry.....	5 "

Names of Pupils.	Time Under Instruction.
Philip Snyder.....	5 years.
Jerome Annis.....	5 "
George Woodruff.....	4 "
Henry Cox.....	3 "
William Dolton.....	3 "
Leonard Parent.....	3 "
Garret Egan.....	5 "
Fred Bucknell.....	2 "
John McCay.....	2 "
Dexter Pettibone.....	2 "
Nathaniel Williams.....	2 "
William Garrison.....	2 "
John Heman.....	3 "
Joseph Nevin.....	1 year.
Anthony McCarthy.....	1 "
Christian Bock.....	1 "
Augustus Minniear.....	1 "
Walter Kingston.....	1 "
Christina Smith.....	7 years.
Ruth Sprague.....	7 "
Rosa Morgan.....	5 "
Ida M. Keene.....	4 "
Anna Button.....	4 "
Mary Coupland.....	3 "
Jennie Dusenbury.....	3 "
Catherine Luttike.....	3 "
Harriet Preston.....	3 "
Sarah Scanline.....	3 "
Anna Smith.....	2 "
Alice Hollis.....	2 "
Mary McCay.....	2 "
Jennie Reid.....	2 "
Jeanie Malcolm.....	2 "
Adelia Button.....	2 "
Nettie Lewis.....	1 "

Boys, 22; girls, 17. Total, 39.

#### CLASSES TAUGHT BY MISS S. M. HOAGLAND.

##### *Morning Classes.*

1. Cornell's Intermediate Geography.—The local geography of South America, Europe, Asia, and Africa taken up and completed.

Anna Smith, Anna Button, Mary Coupland, Alice Hollis, Ida M. Keen, Rosa Morgan, Ralph Perry, Dexter Pettibone.

2.. Robinson's Rudiments of Written Arithmetic.

Anna Smith, Christina Smith, Ralph Perry, William Lulham, William Balz, James Conely, Jerome Annis.

3. Goodrich's Pictorial History of France.—Completed and reviewed.

Anna Button, Ralph Perry, William Lulham, William Balz, James Conely.

4. Hutchinson's Physiology and Hygiene.—Completed and reviewed.



Anna Button, Christina Smith, Ruth Sprague, Ralph Perry, James Conely, William Balz, Jerome Annis.

5. Progressive Speller in raised print.—Part II.

Ruth Sprague, Jennie Dusenbury, Mary Coupland, Ida Keene, Anna Smith, Alice Hollis, Rosa Morgan, Catherine Lutticke, Christina Smith, Anna Button, Dexter Pettibone, Nathaniel Williams, James Conely, William Balz, William Garrison, William Lulham, Ralph Perry, Joseph Nevin.

#### *Afternoon Classes.*

1. Stoddard's Intellectual Arithmetic.—From page 57 to page 114.

Catherine Lutticke, Jennie Dusenbury, Fred Bucknell, Philip Snyder, John McCay, Henry Cox, Christian Bock.

2. Progressive Speller in raised print.—part I.

Jennie Reid, Adelia Button, Sarah Scanline, Garrett Egan, Philip Snyder, George Woodruff, Henry Cox.

3. Quackenbos' Elementary History of the United States.—Completed and reviewed.

Garrett Egan, Philip Snyder, John McCay, Fred Buchnell, Henry Cox, Leonard Parent.

4. Beginners in Arithmetic.—Addition and subtraction tables; part of the class, multiplication table.

Harriet Preston, Jeanie Malcolm, Walter Kingston, Augustus Minniear, Anthony McCarthy, Christian Bock, John Heman.

5. Beginners in geography.

Harriet Preston, Jeanie Malcolm, Walter Kingston, Augustus Minniear, Anthony McCarthy.

#### CLASSES TAUGHT BY MISS E. F. KNIGHT.

##### *Morning Classes.*

1. Reading Class—Division A.—Bible and Old Curiosity Shop.

Anna Smith, Ida Keene, Jennie Dusenbury, Catherine Lutticke, Delia Button, Rosa Morgan, Mary Coupland, Alice Hollis, Willie Garrison.

2. Quackenbos' Elementary United States History.—Completed.

Anna Smith, Mary Coupland, Ida Keene, Alice Hollis, Ruth Sprague, Rosa Morgan, Jennie Dusenbury, Catherine Lutticke, Nathaniel Williams, Dexter Pettibone, Joseph Nevin, George Woodruff.

3. Geography—Division A.—Text book used has been "Our World." Completed and reviewed to page 92.

Willie Garrison, Nathaniel Williams, Joseph Nevin, George Woodruff, Jennie Dusenbury, Catherine Lutticke, Sarah Scanline.

4. Arithmetic—Division A.—Stoddard's Intellectual Arithmetic completed from page 110.

Mary Coupland, Anna Button, Ida Keene, Alice Hollis, Rose Morgan, Ruth Sprague, William Garrison, Nathaniel Williams, Dexter Pettibone.

##### *Afternoon Classes.*

1. Geography—Division B.—The text book has been "Our World." Completed to page 92 and reviewed.

Philip Snyder, John McCay, Garrett Egan, Fred Bucknell, Henry Cox, William Dolton, Leonard Parent, Mary McCay, Jennie Reid, Adelia Button.

2. Arithmetic—Division B.—Reviewed Primary Progressive Arithmetic, and have completed Stoddard's Intellectual Arithmetic to page 65 and reviewed.

Mary McCay, Jennie Reid, Adelia Button, Garrett Egan, William Dolton, Joseph Nevin, Sarah Scanline.

3. Spelling.—Second Reader in raised print completed.

Mary McCay, Jeannie Malcolm, Hattie Preston, John McCay, Fred Bucknell, Leonard Parent, William Dolton.

4. Reading Class—Division B.—Bible and Second Reader.

Mary McCay, Jennie Reid, Jeannie Malcolm, Sarah Scanline, John McCay, Leonard Parent.

5. Spelling.—First Reader in raised print to page 25 and reviewed.

Walter Kingston, Anthony McCarthy, Christian Bock, Augustus Minniear.

## EXAMINING COMMITTEE'S REPORT FOR 1875.

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*To the Board of Trustees of the Institution for the Deaf and Dumb, and the Blind, at Flint:*

The undersigned begs leave to submit the following report of an attendance upon the annual examinations which took place in the last week of June, 1875.

Being requested by the trustees to be present in company with Dr. Gallaudet of New York and Prof. R. E. Phinney of Monroe, as a committee of examiners, the undersigned appeared at the commencement of the exercises and remained to their conclusion, a period of three days. During all this time the committee remained upon the grounds, sleeping in the building and engaging, so far as was practicable, in familiar intercourse with teachers and pupils. The thorough knowledge on the part of Dr. Gallaudet of the language of signs, and his ready and hearty sympathy with the classes represented in the school, which long familiarity with them enabled him readily to exhibit and express, rendered it easy for us to enter into familiar discourse with the pupils, and gave unusual facilities for observing the workings of their minds and how beautifully and wonderfully in many instances the intellect was being unfolded and expanded under the discouraging circumstances of the loss of one or more of the senses. The undersigned was made to feel as he never had felt before the beneficence and worth of this great State charity, and to understand the possibilities, not only of intellectual growth, but of happiness which were to be discovered and improved in classes who formerly were looked upon as only worthy of passing commiseration and were usually treated with general neglect.

The first two days of our stay were occupied in examinations of the several classes, and the result was generally satisfactory. With the deaf and dumb the committee practiced giving out subjects for brief compositions, and the answers which were written out showed considerable knowledge of geography, history, and political science, as well as of the natural sciences and the arts. Many examples were taken down by the committee at the time, but it has not been deemed important to preserve them to incorporate in this report. The afternoon of the second day was devoted to the examination of the blind. Here the committee were impressed that the difficulties of instruction were greater than were encountered elsewhere, but the evidences of improvement were abundant, and they were specially struck with the fact that loss of sight is so often compensated by fine musical taste and accompanied with the possibility of high culture in that direction. The singing of the blind appeared to be well directed and was generally good, while some of it was very superior.

The third day was given up to public exercises. The hall where they took

place was neatly fitted up and adorned by the pupils, and interest was given to the occasion by the presence of leading citizens of Flint and elsewhere, and also, of the Governor of the State. In these public exercises the deaf and dumb, as would naturally be expected, were conspicuous. With the blackboard they were invited to express their knowledge or their views on various subjects, and it was curious and interesting to notice when the same subject was given to several to write upon, how different were the operations of their minds, and how personal peculiarities appeared; some writing in short, compact sentences without adornment, while others expressed themselves in more abundant words, and in language of imagery. Among the most interesting of the exercises was the reproduction by pupils in writing of a story told to them by Prof. Phinney, the spirit of which they caught with accuracy and wonderful quickness. But the most interesting of all were the recitations by signs, which included fables, stories, and one of Whittier's familiar poems. Even those wholly untaught in sign language seldom failed to catch the meaning of what was thus expressed. The exercises of the students were concluded with singing by the blind and by a valedictory address, and were followed by the delivery of diplomas.

To give the general spirit of the occasion better than could otherwise at this late day be done, the undersigned has taken the liberty of copying from the Detroit Tribune an abstract of remarks following the delivery of diplomas. In doing so it will be necessary to preface it with the statement that although, as was to be expected at a time of final examinations, the pupils were not to any great extent employed in the shops, yet we found that the board were experimenting to a considerable extent in teaching handicraft, and that facilities for the purpose were provided by means of which useful arts were being mastered. Among these, printing, book-keeping, and cabinet-making, for the deaf and dumb, and basket-making for the blind were specially noticeable.

The following are the abstracts of remarks taken from the Tribune.

"Gov. Bagley said that he knew he represented the heart of the people of this State when he said it was full. He wished that every man and woman of this Commonwealth could have been present this afternoon and witnessed what we have seen. Could such have been the case, he was sure their hearts would be too full for utterance. To those about to go forth into the battle of life, there was one thing he would say. To a certain extent they were representatives of the State. Having been made partakers of its noble benefactions, and been made better thereby, to a certain extent they held the honor of the State in their keeping. In return for this, he enjoined it upon them that their life and character should be so full of honesty, purity, and all the real traits of nobility that the State could with pride say: 'These are my children.' Last week he attended the centennial anniversary of the battle of Bunker Hill. While there the thought came to him, whether during the next one hundred years men and women like those of the century past would fill our land and guide our nation. The answer to this must be given by the young people of to-day, and in part by those here present. As for him, he could but believe that the young men and women of the present contained the virtue and patriotism to sustain our State and nation, and that from them would come our governors and legislators, who would honor their generation, their State, and their country. Though not expecting to say anything, he must be allowed to add that he was proud to be the Governor of a State that had done so much for them and others like them. He had no doubt but that they would fully repay it, not in money, but in good, virtuous, and noble lives.

"Judge Cooley, chairman of the Examining Committee, said that as the result of his observations upon the working and the merits of this Institution, three features in the same had been impressed upon his mind. First, it was manifest to him that, so far as it was possible, all the benefits and the blessings of the *family* and *home* relationship had been extended to the pupils by their teachers. The scholars had been taken into the *home* of their instructors and the latter had aimed to impart the blessings of the same upon all thus committed to their charge. This had been apparent in the

moral training and the pure social influences that pupils had enjoyed. Second, he had been very favorably impressed by the *practical* instruction that had been imparted to them during the past few months. To a certain extent this new feature, only introduced within the year just ending, was an experiment, yet he thought it worthy of becoming quite as important and valuable a part of their instruction as any that could be given. Judge Cooley continued his remarks quite at length, forcibly presenting the advantages that accrue to the graduates if they could go forth having acquired at least some knowledge of the trades, such as shoemaking, type-setting, book-keeping, cabinet-making, etc., even if less attention had been given to book knowledge. Third, the mental training more intimately connected with books. His observation of their proficiency and the knowledge they had gained in their studies was not only satisfactory, but had aroused feelings of wonder and admiration that by hard study they could overcome such obstacles and accomplish so much.

"Dr. Gallaudet said that in regard to the views of Judge Cooley given under the second head of his remarks, he was not yet fully assured in his own mind as to the extent such instruction could with profit be imparted in an institution of this kind. He thought, however, more could be accomplished in the future than had been in the past in this respect. Handicraft should be taught, so that they could go out with an ability to support themselves by work, having at the same time a good common education. He had witnessed the difficulty of the deaf and dumb in attempting to obtain a living. They were not in many instances prepared to work at any mechanical trade, and most were compelled to fall back to day labor, or become a tax and a burden upon society or their friends. The conviction was deepening within his own mind that in our enthusiasm upon the subject of education, false ideas in regard to *work* were being instilled into the minds of our young people. Too many were leaving the farm and the workshop for the professions or a mercantile life, expecting to obtain a livelihood in other ways than by *downright honest muscle work*. Our youth should be made to *practically* believe that work, manual labor, was *genteel*, and that the farm and mechanical trades should be looked to as a vocation by our well educated young men, and not that they should crowd what are falsely called the 'higher vocations' of life. Upon this point Dr. Gallaudet enlarged and spoke quite at length and with much force.

"Further remarks were made by Profs. Bangs, Phinney, and McAlester, the latter speaking in terms of commendation in regard to the examination of the blind in music, which by invitation he had conducted."

In conclusion the undersigned adds the expression of his sincere opinion that Prof. Bangs, as the head of the Institution, has been engaged in the faithful and earnest endeavor to perform a good work, in which he has been ably seconded by Mrs. Bangs and his assistants, and we believe by the Board also. He also takes the liberty of saying that while this report is in his own language, it expresses the views of Prof. Phinney also, and that Dr. Gallaudet before his return expressed himself highly gratified with what he had seen and observed.

THOMAS M. COOLEY,  
*Chairman of Committee.*

DATED ANN ARBOR, Oct. 23, 1876.

# TEACHERS' REPORTS FOR 1876.

## DEAF-MUTE DEPARTMENT.

### CLASS XII.

*Taught by Miss Margaret T. Bennett.*

Names of Pupils.	Time Under Instruction.
Minnie Rishel.....	1 year.
Frances M. Welch.....	1 "
Jennie Simmons.....	1 "
Ida Allen.....	1 "
Ida Cook.....	5 years.
Rozella Reffner.....	1 year.
John Young.....	1 "
Francis Swoish.....	1 "
Frederick Koeppen.....	1 "
Michael Hobrich.....	2 years.
Charles Evans.....	1 year.
John Van Wormer.....	1 "
Simon Smit.....	1 "
Eugene Pardonnet.....	2 years.
Jerome P. Blake.....	4 "
Boys, 9; girls, 6. Total, 15.	

### STUDIES.

1. Text Book: J. A. Jacobs' Primary Lessons, Part 1.
2. Exercises in original composition on given words and phrases.
3. Exercises in simple addition.—The pupils of this class being of unequal ability, it is divided into two divisions. The first division have gone to page 104 in Jacobs' Part 1 and reviewed.

The first division comprises the following named pupils: Francis Swoish, John Young, Frederick Koeppen, Rozella Reffner, May Welch, Michael Hobrich.

The second division comprises John Van Wormer, Charles Evans, Jennie Simmons, Ida Allen.

The above have gone to page 80 and reviewed.

The following pupils know only a few words: Ida Cook, Jerome Blake, Simon Smit.

## MICHIGAN INSTITUTION FOR THE

## CLASS XI.

*Taught by Miss Phebe Wright.*

NAME OF PUPIL.	TIME UNDER INSTRUCTION.
Betsey A. Howard.....	1 year.
Cally Clancy.....	1 "
Emma Treffry.....	1 "
Rose Moyer.....	1 "
Theresa Panka.....	2 years.
Cassie Avery.....	2 "
Mary Mohan.....	1 year.
Sada Preston.....	1 "
Emma Alexander.....	1 "
Ada Tracy.....	1 "
Marietta Lauzon.....	1 "
Cora Burt.....	1 "
Charlotte Brown.....	3 years.
Margaret Harrington.....	3 "
Thomas King.....	1 year.
Ludwig Heinzmann.....	2 years.
Chas. Brazelton.....	1 year.
Rudolph Stark.....	$\frac{3}{4}$ "

## STUDIES.

Text book: J. A. Jacobs' Primary Lessons for Deaf-Mutes, Part 1.

This class is divided into two divisions. The first division consists of the following pupils: Betsey A. Howard, Cally Clancy, Emma Treffry, Rose Moyer.

These four pupils have done a good deal of work outside of the book. They can write sentences from words given them, and can add in simple numbers. They can use verbs in the indicative and infinitive moods, and in the present, past, future, and perfect tenses.

The second division comprises all who are not named in the first. In this division the following are not up with the rest of the division: Cora Burt, Rudolph Stark, Chas. Brazelton, Ludwig Heinzmann, Charlotte Brown, Margaret Harrington.

## CLASS X.

*Taught by J. W. Parker.*

NAME OF PUPIL.	TIME UNDER INSTRUCTION.
Norman F. Bennett.....	4 years.
David Conley.....	2 "
Albert H. Grunow.....	1 "
F. M. Kaufman.....	1 "
Francis Mosher.....	2 "
Charley Pierson.....	3 "
Wm. A. Reid.....	2 "
Thomas Regan.....	3 "
Wm. Smith.....	3 "
George Wescott.....	1 "
John Witherwax.....	3 "

## SECOND DIVISION.

Names of Pupils.	Time Under Instruction.
Edward Gurry.....	1 year.
Dennis Keary.....	2 years.
Joseph Klotz.....	2 "
Henry Schaeberli.....	1 "
Franklin Schafer.....	2 "
Louis Schmidt.....	1 "
David Shoemaker.....	2 "
Ernst Smith.....	3 "
Josiah Behm.....	4 "

First division, 11; second division, 9. Total, 20.

## STUDIES.

Text Book.—J. A. Jacobs' Primary Lessons for Deaf Mutes.—Part I.

Owing to the different capacities of the pupils the class has been taught mostly in two sections.

The first section has finished and reviewed the book.

The second section has been to the 108th page, and reviewed.

The text book has been made the basis of daily exercises in writing, calculated to give the pupils a clear and definite understanding of language. Signs were used only in explanations. The whole class has been drilled in addition once each week.

F. M. Kaufman can add, subtract, and multiply readily. The remainder can only add, and are of various degrees of advancement.

## CLASS IX.

During the greater part of the year this class was taught by the late W. L. M. Breg. Since his death it has been in the hands of the present teacher, Miss Ellen Buchanan.

Names of Pupils.	Time Under Instruction.
John W. Dutcher.....	3 years.
John S. Deatsman.....	1 "
Peter McNulty.....	3 "
August Scledyeweske.....	2 "
George F. Dutcher.....	3 "
William Hile.....	6 "
Augustus Eldred.....	2 "
Stanley Lipizgniski.....	2 "
Mary M. Roberts.....	2 "
Esther B. Weaver.....	3 "
Annie Os worth.....	3 "
Lizzie C. Lewis.....	4 "
Flora Reede.....	5 "
Frances Behnke.....	2 "
Elizabeth A. Matthews.....	2 "

Boys, 8; girls, 7. Total, 15.



## STUDIES.

1. Jacobs' Primary Lessons for Deaf Mutes.—The class commenced in March, at page 156, and have gone as far as page 198, and have reviewed, with answers to the questions.

2. Arithmetic.—Daily exercises in Addition, Subtraction, Multiplication, and Division. Most of the boys and one girl have been practiced in simple division, and some girls in simple multiplication. Those less advanced have been exercised only in addition.

3. Dr. Peet's Scripture Lessons.—Ten sections have been finished and reviewed, with answers to the questions.

4. Composition. Daily exercise in writing sentences on given words and phrases in their own language, and letter writing monthly.

5. Penmanship every Friday afternoon.

## CLASS VIII.

*Taught by Miss Caroline K. Standart.*

NAME OF PUPIL.	TIME UNDER INSTRUCTION.
Ella Norman.....	2 years.
Ella Laughray.....	2 "
Frederike Goetz.....	2 "
Rosalie Plotts.....	2 "
Margaret Kennedy.....	2 "
Cynthia J. Springer.....	2 "
Dora Keefer.....	2 "
Walter Johnson.....	2 "
Horace Walker.....	3 "
David Anderson.....	2 "
Willie Winegar.....	2 "
William Dickey.....	3 "
Charles Dumaz.....	4 "
Burtie Winans.....	2 "
Julius Kittle.....	5 "

Girls, 7; boys, 8. Total, 15.

## STUDIES.

1. Keep's Lessons. Part I. completed.

2. Jacob's Lessons. Part II. to page 234, and reviewed. Commenced January 7th.

3. Dr. Peet's Scripture Lessons to page 23, and reviewed. Commenced January 17th.

4. Arithmetic. Exercises in addition, subtraction, multiplication and division.

5. Letter writing once a month.

6. Miscellaneous questions and answers, and sentences composed from given words and phrases.

## CLASS VII.

*Taught by Miss Addie Hendershot.*

Names of Pupils.	Time Under Instruction.
Jessie Richardson.....	10 years.
Ann Alexander.....	3 "
Elizabeth Fitzgerald.....	3 "
Matilda Stark.....	3 "
Mary Donovan.....	3 "
Jane Stauffer.....	3 "
Mary Schaible.....	3 "
Adella Scrimger.....	5 "
Elizabeth Tripp.....	2 "
Levi M. Williamson.....	4 "
Silas H. White.....	2 "
Thomas R. Leach.....	3 "
Willie F. Wright.....	3 "
*Elias W. Rice.....	1 year.

Girls, 9; boys, 5. Total 14.

## STUDIES.

1. Jacobs' Lessons.—Part II. Finished and reviewed.
2. Dr. Peet's Scripture Lessons, from section 1 to page 39 and reviewed.
3. Exercises in writing original sentences on words and phrases taken from the text book, and letter writing once a month.
4. Miscellaneous questions.
5. Daily exercises in addition, subtraction, multiplication and division.

## CLASS VI.

*Taught by John J. Buchanan.*

Names of Pupils.	Time Under Instruction.
Maggie Jenks.....	7 years.
Elizabeth Lothschitz.....	6 "
Catharine Alexander.....	4 "
Annie L. Williams.....	4 "
Grace A. Chamberlain.....	5 "
Delbert J. Clark.....	4 "
Chas. E. Adsit.....	4 "
Murray Williams.....	7 "
George A. Nelson.....	1 "
Chas. R. Garrison.....	6 "
Philip Russell.....	6 "
Edward Dowman.....	5 "
Benjamin Cole.....	4 "
Chas. Traver.....	5 "
Ralph Burch.....	4 "

Girls, 5; boys, 10. Total, 15.

In school three hours daily.

\* Has been three years in the New York Institute.

## STUDIES.

1. Jacobs' Primary Lessons for Deaf Mutes.—Part II.—The class have gone through and reviewed this book as far as page 307. They have been requested from time to time to write original sentences on words and phrases taken from the book.

2. Monteith's Manual of Geography.—The class began and went as far as South America, reviewing the same. The map questions may be found on the cards. The descriptive lessons have not been studied.

3. Sunday Study.—Dr. Peet's Scripture Lessons for the Deaf and Dumb.—Part II.—From Section I. to Section XXV. The class have reviewed the book by questions on the important events in each Section.

4. Arithmetic.—Slate exercises in addition, subtraction, and multiplication.

5. Letter-writing monthly.

## CLASS V.

*Taught by John J. Buchanan.*

Names of Pupils	Time Under Instruction.
Annie Rhein .....	3 years.
Mary Bodde .....	3 "
Jennie M. Evritt .....	3 "
Lillie A. Weatherhead .....	3 "
Annie C. Robbins .....	4 "
Warren J. Weed .....	3 "
Edwin A. Horn .....	5 "
George H. Norris .....	7 "
George H. Martin, absent .....	3 "
Ferdinand C. Gottwerth .....	3 "
Adolph Kersien .....	4 "
Henry A. Germer .....	4 "
Willie Parker .....	4 "

Girls, 5; boys, 8. Total, 13.

In school three hours daily.

## STUDIES.

1. Charles W. Sanders' Union Reader, No. 2. The class began the book at the opening of the school year in September last, and have advanced as far as page 106. They have had frequent practice in writing original sentences on words and phrases taken from the book.

2. Monteith's Manual of Geography.—Begun and continued to the map of Oceania. The descriptive lessons have been omitted.

3. Sunday study.—Dr. Peet's Scripture Lessons, Part II, from Section I. to Section XXV., with questions answered.

4. Arithmetic.—Slate exercises in addition, subtraction, multiplication and division.

5. Letter writing once a month.

## CLASS IV.

*Taught by Thomas L. Brown.*

Names of Pupils.	Time Under Instruction.
James Hull.....	6 years.
Fred W. Lewis.....	3 "
Albert J. Spence.....	5 "
Lewis C. Keck.....	6 "
Robert Dwyer.....	7 "
Chas. Marshall.....	7 "
Jas. T. Matthews.....	7 "
James Sullivan.....	3 "
Geo. M. Reading (absent).....	6 "
Lizzim Roulo.....	5 "
Mary M. Murray.....	5 "
Eva A. Miller.....	5 "
Frances A. Whitney.....	7 "
Sophia A. Krohne.....	2 "
Mary M. Sypher.....	5 "
Lizzie M. Kern.....	5 "

Boys, 10; girls, 7. Total 17.

In school three hours daily.

## STUDIES.

1. Monteth's Manual of Geography, finished. (Cards.)
2. Jacobs' Part II.—A stepping stone for the history mentioned below as study No. 3.
3. Goodrich's History of the United States, as far as the capture of Quebec. (Cards.)
4. Robinson's Rudiments of Arithmetic. (Cards.)
5. Scripture Lessons.
6. Language.—Usual exercises.
7. Penmanship.—One hour every Friday.

## CLASS III.

*Taught by Willis Hubbard.*

Names of Pupils.	Time Under Instruction.
James Alexander.....	6 years.
Allen Armstrong (absent).....	5 "
E. Morris Bristol.....	5 "
Charles H. Yarwood.....	7 "
Charles M. Aiken.....	8 "
Cora M. Potter.....	5 "
Effie A. Hitchcock.....	6 "
Mary E. Barber.....	6 "
Margaret McKellar.....	5 "

Names of Pupils.	Time Under Instruction.
Nora A. Morey.....	5 years.
Jennie C. Moody.....	5 "

Boys, 5; girls, 6. Total 11.

In school three hours each school day.

#### STUDIES.

1. Quackenbos' Elementary History of the United States, from Lesson I to XLI., which brings them to the close of the Revolutionary War. The substance of these lessons has been divided into 116 subjects on which the pupils are able to write, giving the facts in their own language.

2. Miss Hall's "Our World, or First Lessons in Geography." Finished the descriptive lessons with the exception of half a dozen of the least important ones.

3. Robinson's Rudiments of Written Arithmetic. With three exceptions the pupils have gone through fractions, and one has gone through decimal fractions.

4. Knox's Primary Year of the Graduated Sunday School Text Books.—Finished and reviewed.

5. Language—In addition to the regular lesson exercises, the pupils have frequently written letters and compositions, and have been exercised in forming original sentences on given words and phrases.

#### CLASS II.

*Taught by Willis Hubbard.*

Names of Pupils.	Time Under Instruction.
Eugene F. Train (absent).....	7 years.
Wirt C. Case.....	7 "
Henry A. Anderson (absent).....	7 "
Charles Haagen.....	6 "
George W. Hays (absent).....	7 "
Preston S. Perry.....	6 "
Rhoda A. Burger.....	6 "
Sarah A. Sly.....	6 "
Alice P. Reading (absent).....	6 "
Polly R. Marcy.....	6 "

Boys, 6; girls 4. Total 10.

In school three hours each school day.

#### STUDIES.

1. Goodrich's Common School History of the World.—One hundred and forty-nine pages have been studied and the pupils required to write synopses of the principal events therein described.

2. Hooker's Book of nature, Part II., Animals.—Studied to page ninety, and from page 162 to the end. The recitations have been conducted by having the pupils write the substance of the lessons.

3. Robinson's Rudiments of Written Arithmetic.—With one exception all have gone through fractions, and two have advanced as far as simple interest.

4. Sunday studies.—Selected portions of the New Testament and that part of Goodrich's History based on Scriptures.

5. Language.—Writing letters and compositions, and various other language exercises.

## CLASS I.

*Taught by Thomas L. Brown.*

Names of Pupils.	Time Under Instruction.
Fulton Powers.....	3 years.
John C. Ewen.....	2 "
Charles Poppendick.....	4 "
George D. Hunter.....	8 "
Collins C. Colby.....	8 "
Harry L. Zimmerman.....	8 "
William Gibney.....	5 "
George Morton.....	3 "
John E. Nash.....	7 "
Allie Rose.....	8 "
Allie Freeman.....	1 "
Allie J. Holmes, absent.....	7 "
Elbertine M. Bolt.....	3 "
Celia A. Potter.....	3 "
Mary Ann Sammer.....	4 "
Lizzie A. Green.....	8 "

Boys, 9; girls, 7. Total, 16.

In school three hours daily.

## STUDIES.

1. Goodrich's History of England. (Cards.)
2. Wells' Science. (Cards.)
3. Arithmetic.
4. Algebra.
5. Sunday Study.—International Series.—Subjects on cards.
6. Language.—Miscellaneous.
7. Penmanship.—One hour every Friday.

# INTELLECTUAL DEPARTMENT FOR THE BLIND.

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NAMES OF PUPILS.	TIME UNDER INSTRUCTION.
Adelia Button.....	3 years.
Anna Button.....	5 "
May Button.....	1 "
Mary Coupland.....	4 "
Alice Duncan.....	5 "
Jennie Dusenbury.....	4 "
Alice Hollis.....	3 "
Ida Keene.....	5 "
Rosa Keene.....	1 "
Catharine Lutticke.....	4 "
Jeannie Malcolm.....	3 "
Mary McCay.....	3 "
Rose Morgan.....	6 "
Harriet Preston.....	4 "
Jennie Reid.....	3 "
Ella Rider.....	1 "
Nellie Rossiter.....	1 "
Sarah Scanline.....	4 "
Christine Smith.....	8 "
Ruth Sprague.....	8 "
Ida Stebbins.....	1 "
Jerome Annis.....	6 "
Christian Bock.....	2 "
Fred Bucknell, absent.....	3 "
James Conley.....	8 "
Henry Cox.....	4 "
Garrett Eagan.....	4 "
Charles Farmer.....	1 "
Willie Garrison.....	3 "
John Heman.....	4 "
Walter Kingston.....	2 "
John McCay.....	3 "
Augustus Minniear.....	2 "
Joseph Nevin.....	2 "
Leonard Parent.....	4 "

Names of Pupils.	Time Under Instruction.
Ralph Perry.....	6 years.
Dexter Pettibone.....	3 "
Philip Snyder.....	6 "
Nathaniel Williams.....	3 "
Alphonso Wood.....	5 "
Henry Zang.....	1 "

Girls, 21; boys, 20. Total, 41.

CLASSES TAUGHT BY MISS S. M. HOAGLAND.

Natural Philosophy.

Physiology.

English Literature.

History.

Grammar.

Algebra.

Intellectual Arithmetic.

Reading, Writing, and Spelling.

1. Class in Cooley's Natural Philosophy.—Most of the elementary principles of the science have been taken up. Alice Duncan, Christine Smith, Anna Button, Ralph Perry, Jerome Annis, James Conley, William Lulham, Dexter Pettibone.

2. Hutchinson's Physiology, completed. Alice Duncan, Ralph Perry, Jerome Annis, James Conley.

3. Hart's English Literature. Alice Duncan, Ralph Perry, Jerome Annis.

4. Division A.—Goodrich's Common School History of the World, through France. Mary Coupland, Alice Hollis, Ida Keene, Jennie Dusenbury, Joseph Nevin, Ralph Perry, Nathaniel Williams, Willie Garrison, Dexter Pettibone.

5. Kerl's Common School Grammar. Definitions and Analysis of Simple Sentences. Anna Button, Mary Coupland, Ida Keene, Alice Hollis, Rose Morgan, Ida Stebbins, Ruth Sprague, Willie Garrison, Joseph Nevin.

6. Division A.—Robinson's Elementary Algebra, commenced. Ralph Perry, Jerome Annis.

Division B.—Tower's Intellectual Algebra, commenced. James Conley, William Lulham.

7. Division A.—Stoddard's Intellectual Arithmetic, completed from p. 110. Jennie Dusenbury, Philip Snyder, John McCay, Henry Cox.

8. Spelling.—Division B. Progressive Speller, in raised print. Jennie Reid, Adelia Button, Mary McCay, Sarah Scanline, Catharine Lutticke, Garrett Egan, Philip Snyder, Henry Cox, Alphonso Wood.

9. Spelling.—Division D., beginners. May Button, Rosa Keene, Ada Skinner, Mary Slater, Hattie Preston, Ella Rider, Nellie Rossiter, Jeannie Malcolm, Charles Farmer, Christian Bock, Walter Kingston, Henry Zang, Augustus Minniear.

10. Reading in raised print, beginners. May Button, Rosa Keene, Walter Kingston, Henry Zang, Ella Rider, Mary Slater.

CLASSES TAUGHT BY MISS E. F. KNIGHT.

1. Arithmetic.—Division C.

2. Arithmetic.—Division B.



3. Practical Arithmetic.
4. Reading.—Division B.
5. Reading.—Division A.
6. Spelling.—Division C.
7. Spelling.—Division A.
8. Geography.—Division B.
9. Geography.—Division A.
10. History.—Division B.

1. Progressive Primary Arithmetic. Division C.—The first division of the class completed and reviewed the entire book.

Rosa Keene, Jeannie Malcolm, Mary Slater, Nellie Rossiter, Henry Zang, Christian Bock, Charlie Farmer, Leonard Parent.

The Second Division completed multiplication.

Augustus Minniear, Walter Kingston, Ada Skinner, May Button, Ella Rider.

2. Stoddard's Intellectual Arithmetic. Division B.—To the 110th page and partly reviewed.

Adelia Button, Jennie Reid, Mary McCay, Katie Lutticke, Sarah Scanline, Garrett Egan, Joseph Nevin, Wm. Dolton, Alphonso Wood.

3. Robinson's Rudiments of Written Arithmetic, completed, but not thoroughly reviewed.

Alice Hollis, Mary Coupland, Rose Morgan, Anna Button, Ida Keene, Willie Garrison, Nathaniel Williams, Dexter Pettibone.

4. Reading. Division A. Bible and Magazines in raised print.

Ida Keene, Alice Hollis, Mary Coupland, Ruth Sprague, Rose Morgan, Willie Garrison, Garrett Egan.

5. Reading. Division B.—Bible and Magazines in raised print.

Jennie Dusenbury, Jennie Reid, Katie Lutticke, Jeannie Malcolm, Sarah Scanline, Mary McCay, Adelia Button, Henry Cox, Leonard Parent.

6. Spelling. Division A.—Pronouncer and Definer in raised print, completed and reviewed.

Anna Button, Christine Smith, Ruth Sprague, Mary Coupland, Jennie Dusenbury, Ida Keene, Alice Hollis, Rose Morgan, Ida Stebbins, Dexter Pettibone, Willie Lulham, Willie Garrison, Joseph Nevin.

7. Spelling. Division C.—Progressive Speller, in raised print.

Jeannie Malcolm, Rosa Keene, Nellie Rossiter, John McCay, Leonard Parent, William Dolton.

8. Geography. Division B.—Monteith's First Lessons.

Jeannie Malcolm, Rosa Keene, May Button, Nellie Rossiter, Mary Slater, Ella Rider, Ada Skinner, Hattie Preston, Christian Bock, Charlie Farmer, Walter Kingston, Augustus Minniear, Henry Zang.

9. Geography. Division A. Cornell's Intermediate Geography.

Jeannie Dusenbury, Jennie Reid, Mary McCay, Katie Lutticke, Adelia Button, Sarah Scanline, Philip Snyder, John McCay, Henry Cox, Alphonso Wood, Garrett Egan.

10. History. Division B.—Parley's History of the World, through France.

Mary McCay, Jennie Reid, Adelia Button, Philip Snyder, Garrett Egan, Leonard Parent, John McCay, Henry Cox.

## MUSICAL DEPARTMENT, JUNE, 1875.

NAMES OF PUPILS.	No. Lessons per week.	No. hours' Practice per Day.	No. Terms Under Instruction.
<b>CLASS A.</b>			
Mary Coupland.....	2	1	3
Ida Keene.....	2	1	4
Anna Smith.....	2	1	2
Jennie Dusenbury.....	2	1	3
Rose Morgan.....	2	1½	5
Anna Button.....	2	1	4
Alice Hollis.....	2	1	2
Jerome Annis.....	2	1½	4
Ralph Perry.....	2	1	5
Fred. Bucknel.....	1	1	2
Willie Garrison.....	1	1	2
James Conly.....	2	1	7
Christine Smith.....	2	1	7
Ruth Sprague.....	2	1	7
Willie Balz.....	2	1	6
Willie Lulham.....	2	1	7
Katie Lutticke.....	2	1	3
<b>CLASS B.</b>			
John McCay.....	1	1	2
Mary McCay.....	1	1	2
Delia Button.....	1	1	2
Dexter Pettibone.....	1	1	2
Henry Cox.....	1	1	2
Jennie Reed.....	1	1	1
Garrett Egan.....	1	1	2
Joseph Nevin.....	1	1	1
Sarah Scanline.....	1	1	3

All the pupils have taken the major scales and exercises. Those who have taken lessons more than one year have also learned a few pieces.

JENNIE VAN WORMER.

## REPORT OF MUSICAL COMMITTEE FOR 1875.

The examination of the blind in music, conducted jointly by Miss Jennie Van Wormer, their instructress, and the committee, was eminently satisfactory to us, and gave evidence of careful and thorough training in the rudiments, as well as strong attachment to the study, and in the case of several of the pupils, there was exhibited something more than a mere knowledge of technical terms and rules. A comprehension of the vital principles, and the true mission of the divine art was evinced, which was especially gratifying. Instruction in instrumental music, during the year, had been confined to the piano and cabinet organ.

The committee listened with great interest and pleasure to the rendering of several vocal and instrumental selections, the class also furnishing very creditable and appropriate music for the public exercises in the chapel. The com-

mittee would recommend to the Board of Trustees the restoration of instruction in instrumental music generally, including orchestral and band music. It is our opinion that abundant facilities should be furnished the blind for a general musical education, and where, as is often the case among them, particular ones give promise of more than mediocrity, as performers, vocal or instrumental, or as composers, they should have sufficient time and adequate instruction in thorough-bass, composition, vocal and instrumental practice, and the study of the best composers, to enable them to progress as far as possible during their term in the Institution.

To be able to sing or play well, is a pleasure and a good to the performer, as well as the listener; and to those who are more than ordinarily gifted and proficient, a means of earning a comfortable livelihood is afforded.

Respectfully submitted.

C. E. McALISTER,  
*Committee.*

### MUSICAL DEPARTMENT, JUNE, 1876.

NAMES OF PUPILS.	No. Lessons Received Per Week.	No. Hours' Practice Per Day.	No. Terms Under Instruction.
<b>CLASS A.</b>			
Anna Button.....	1	$\frac{1}{2}$	5
Alice Duncan.....	3	1	5
Jennie Dusenbury.....	1	1	4
Ida Keene.....	1	1	5
Ralph Perry.....	1	1	6
Wm. Lulham.....	1	1	8
Alice Hollis.....	1	1	3
Jerome Annis.....	3	3	5
Mary Coupland.....	1	$1\frac{1}{2}$	4
Christine Smith.....	1	1	8
James Conley.....			7
Wm. Garrison.....	1	1	3
<b>CLASS B.—FIRST DIVISION.</b>			
Garrett Egan.....	1	$1\frac{1}{2}$	2
Phillip Snyder.....	1	$\frac{3}{4}$	1
John McCay.....	1	1	3
Mary McCay.....	1	1	3
Jennie Reid.....	1	$\frac{1}{2}$	2
<b>CLASS B.—SECOND DIVISION.</b>			
Joseph Nevin.....	1	$1\frac{1}{2}$	1
Rose Morgan.....	1	1	6
Delia Button.....	1	$1\frac{1}{2}$	3
Dexter Pettibone.....	1	$1\frac{1}{2}$	3
Ruth Sprague.....	1	1	8
Katie Lutticke.....	1	$\frac{3}{4}$	4
Alphonso Wood.....	1	2	4
Henry Cox.....	1	1	8
Sarah Scanline.....	1	1	4

## MUSICAL DEPARTMENT, JUNE, 1876.—(CONTINUED.)

NAMES OF PUPILS.	No. Lessons Received Per Week.	No. Hours' Practice Per Day.	No. Terms Under Instruction.
CLASS C.			
Leonard Parent.....	1	1	1
Ida Stebbins.....	1	1	1
Jeannie Malcolm.....	1	1½	1
Christian Bock.....	1	1½	1
Nellie Rossiter.....	1	1	1
Mary Slater.....	1	1½	1
Henry Zang.....	1	1½	1
Rosa Keene.....	1	1	1
Charles Farmer.....	1	1	1
Ada Skinner.....	1	1½	1
Nathaniel Williams.....	1	1	2
Hattie Preston.....	1	1½	1
Walter Kingston,—Primer Class.....			6 mos.
Augustus Minnlear " ".....			"
Ella Rider " ".....			"
May Button " ".....			"

Class A have finished part 1st, and studied as far as the chords of the ninth, in part 2d, of Luddon's Thorough Bass School.

The 1st Division of class B have studied part 1st of Luddon's Thorough Bass School.

The 2d Division have finished Jousse's Primer.

Class C have studied as far as the formation of the scales in Jousse's Primer.

We have labored under many disadvantages during the past year. The class has been large,—we have only four pianos and one organ,—and it has been impossible to give many of the pupils the amount of time necessary for the practice of their exercises.

A few of the younger pupils have been taught the rudiments of music in a class, but no time could be given them for practice. Every pupil in the Blind Department, except two, has been received in the music class, and with the assistance of two of the older pupils, all have received some instruction.

It is impossible for one teacher to do justice to so large a class, and a few who might have made greater proficiency, have necessarily been restricted in time, and instruction.

The education of the blind in music should not be for their amusement alone. A few of them, at least, should be able to support themselves with their musical education, and become useful and independent members of society.

To this end we have aimed, with many discouragements, it is true, but trust that more will be done for them in the future, than can possibly be done for them now.

JENNIE VAN WORMER.

## MUSICAL REPORT FOR 1876.

*To the Board of Trustees of the Institution for the Deaf, Dumb and Blind, Flint, Michigan:*

GENTLEMEN,—Having been selected by your body to examine the several classes in music in the Institution, regarding the methods of their instruction, and their proficiency in this branch of study, permit me to report:

That the results of this examination were to myself a source of gratified surprise, and impressed me as never before with the magnitude of the work assumed by an instructor of these unfortunate children; who being bereft of sight, and the pleasures and benefits its possession secures, derive their highest enjoyment through the delicate sense of hearing. And permit me to ask: Can there be a more touching commentary on the inherent kindness of heart in humanity, than that these subjects of our warmest sympathies are sometimes heard to express their sorrow for their unhappy companions, who are denied the delights which musical sounds impart?

I entered upon this duty under the impression that the musical education sought to be imparted to the blind in the institution was chiefly of an ornamental character, or such as should afford the pupils an agreeable source of amusement to themselves or others; to play upon the piano or organ such pieces of music as the teachers chose to teach them, by the tedious process of oral instruction; and vocal exercises by the same method. Instead of this, I was presented to a class of about forty, in fact embracing all but two of the entire class of blind pupils, of both sexes, from little children to young ladies and gentlemen of the graduating class.

A most thorough examination was held upon the rudimental theory of music; questions being asked quite indiscriminately, and generally answered with promptness and accuracy, and altogether exhibiting surprising familiarity with the characters which go to make up the complicated frame-work of musical composition. Then followed an examination of Class A, and the First Division of Class B, in thorough bass and counterpoint; studies requisite to correct musical composition and of reading music by a figured base: in which I found an excellent degree of proficiency, and evincing zealous and laborious study, and intelligent and indefatigable *work* on the part of the instructress.

To one unfamiliar with the difficulties attending the study of musical composition, and the seeming indispensable need of *sight* to overcome them, the result of this work cannot be fully understood. Still, with all its disadvantages, I am impressed with the feeling that the physical misfortune of the pupil is favorable to more thorough and lasting memorizing of important lessons, which the pupil, possessed with sight, would often trust to the *suggestion* and assistance which it would afford him.

Teaching in playing and singing is necessarily through this tedious and painstaking system of memorizing; and when the trials and hindrances incident to the number of pupils, and the lack of facilities are considered, the progress made is most satisfactory. Several pupils indicate musical gifts of a very good order, and capable of still higher excellence; but as in other branches of education, not all possess equal capacities; and the idea, which is singularly enough entertained by not a few, that all *blind* people are naturally gifted with a certain degree of musical talent, should be abandoned, as it is no more true than

that all mutes are necessarily endowed with a talent for painting or drawing; and the amount of labor required to teach the dullards is correspondingly great.

I am confident the results are emphatic in praise of the work performed by Miss Jennie Van Wormer, whose heart is in it, and who fulfills her laborious duties conscientiously and well.

I would earnestly recommend as important to the best results, the addition of capable assistants, and the purchase of two good pianos, as much good work is lost in the inability of pupils to put in daily *practice* what they learn, and which from necessity must be gone over again before advancing.

Again expressing my hearty satisfaction in all I heard and saw, thanking you for the honor conferred, and regretting the space my report has taken,

I am yours respectfully,

M. S. ELMORE.

## EXAMINING COMMITTEE'S REPORT FOR 1876.

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*To the Board of Trustees of the Michigan Institution for the Education of the Deaf and Dumb, and the Blind:*

GENTLEMEN:—The undersigned, having been appointed by you a committee to attend the examinations in the Institution under your care, submit the following report:

We attended all the class exercises in both departments, except singing. We regretted the absence of one member of the committee, from whose observation and judgment we expected much. The three other members unite in the following:

We desire, first of all, to speak of our impressions of the Institution as a whole. We take great pleasure in saying that the spirit pervading it and the atmosphere in and about it, seemed to be that of a thoroughly educational institution. This first impression was only deepened the longer we remained, and the more fully we became acquainted with its work. When considering the disabilities of the pupils, and the peculiar methods necessary to accomplish the object of this public charity, we deem this marked characteristic worthy of special mention. The very difficulties attending the work of both pupils and teachers seem to have excited a very earnest spirit among them.

Something, too, we found to learn of the native characteristics of the human mind, in the slow and ingenious methods employed to develop it in those deprived of some of the most prominent faculties of inter-communication. Its irrepressible nature was very manifest, especially in cases where native intellect had been little impaired by physical defects.

We might sympathize with instructors where pupils must labor under such serious disabilities; but there is great relief in witnessing the certainty of fair results, when the requisite methods are used to draw out the mind under these peculiar conditions. We came to the temple of the intellect to find its usual door of ingress closed; the question arose,—is it deserted, empty, or does the mind still live within?

The new way of getting access to it, and of holding intercourse with it, under these circumstances, only made the fact of its existence within, the more palpable.

Under normal conditions access to, and intercourse with, mind, are so ready and easy, that one may almost suppose that man's eyes, and ears, and tongue are his mind; but here we saw deeper evidences of pure inward intellect by witnessing the vigorous struggles of the mind to manifest itself, while its usual means of intercourse and of expression are denied to it.

The tongue moves with such marvelous facility and intelligence that one might suppose it to be endowed with some native wisdom, but here we learn that all its wondrous rapidity and precision of action are wholly acquired. We see persons with this organ of speech all perfect, but it speaks not; as far as this performance is considered, the tongue might as well have been paralyzed as well as the ear made deaf.

To speak first, more especially of deaf mutes, the grave character of their disability is not always appreciated, it not being so obvious in the outward appearance.

But it is a calamity which seems deeper the more we think of it. More than that of blindness it affects the development of the mind.

Your Committee have been very deeply impressed with *the condition of the mind of the deaf-mute without education!* Only the teacher knows how dark and blank that mind is. And it is truly said that, "*the calamity which befalls the mind is one of the most desperate in the catalogue of human woes.*" Deprived of hearing, they are deprived of all the information that comes to them through sound, *including all articulate sounds.* The congenital deaf know almost nothing because they can hear nothing.

Their calamity seems more awful when we consider that they can neither speak nor be spoken to.

The lower orders of animals have some advantage; one can speak to his horse and he soon learns the word, but the deaf are more dumb than the brute; the sheep know their shepherd's voice. When we reflect that while the evil is seated in only one sense, that of hearing, such are the relations of that faculty that the individual is wholly deprived also of the use of that other most facile and wondrous member of the body, the tongue, we see at once that the affliction is far greater than at first it appears.

*The necessity of education for this class of persons is at once most obvious.* No obligation of humanity can be more imperative than that to afford it to any possible degree. Their claim upon the State is stronger, their appeal is louder than the general demand for public education by the masses of those whose faculties are unimpaired. Others are learning all the time; these are not; others have ten thousand teachers, these have none—from the most common converse they are cut off; speech tells them nothing, for they cannot hear; books tell them nothing, for they cannot read; indeed, having eyes they see not. They are in a far worse condition than the extremely ignorant who cannot read or write; they can neither read, write nor speak, nor be spoken to. You can tell them nothing, warn them of no danger, and they cannot so much as ask for a piece of bread.

It is one of the many proofs of the goodness of Providence to the generations of modern times that deaf mutes are now so extensively instructed. The humane feel all the more grateful when we consider how recently this instruction has become general. To restore the lost faculties, or repair the loss by education, seems never to have occurred to the ancients. In the Gentoo code of laws, India, they were classed among people incapable of inheritance. There was kindness in the requirement that the one who superseded them should allow them food and clothing.

The Justinian code of the sixth century assumed that they never could be legally competent, and in this respect they were placed on the same footing with the insane and idiots. The feudal governments of Western Europe made this code of Justinian the basis of their laws.



Pitiable indeed was the condition of the "children of silence" during the long ages of ancient and medieval history.

The comparatively small number of deaf-mutes in those ages in proportion to population, as compared with the number in these days, as reported, doubtless may be accounted for not entirely by imperfect statistics, nor by a better average physique, but also by the fact they were considered by the state as of no benefit to it, and the authorities, in some cases, connived at, if they did not openly approve of, their destruction.

While the advent of Christianity prevented their murder, they were still left as the fit companions of idiots and maniacs. Yet, under the genial influence of Christianity, here and there an individual, at infinite pains, sought to communicate instruction to the deaf-mute, although the law had pronounced him incapable to receive it. History relates that in the seventh century, John, Bishop of Hagulstad, taught a deaf-mute to speak and repeat after him words and sentences. In 1442 the curious fact is related that a person was found who, though deaf and dumb, understood and practiced writing.

The business of instructing them seems never to have been taken up till 1550. Pedro Ponce de Leon, in Spain, then undertook it. It is related as proof of his success, that one of his pupils received ordination as a priest, while another became distinguished for martial skill; they had learned to read and speak. In the work of Paulo Bonet, a Benedictine monk of Spain, 1620, is found the first engraving of the single-hand alphabet, now generally used throughout christendom. In this work he describes the processes he used, and which he claimed to have invented, viz.: mimic signs, dactylology, the oral alphabet, and writing.

The first instructor of deaf mutes in England, Dr. John Wallis, lived as late as 1653. He appears to have anticipated by a hundred years or more the principles of De l'Épée and Sicard of France, that we may form conceptions in written as well as in spoken language, and that in the deaf mute instruction one "should proceed from certain actions and gestures that have a natural signification, to convey ideas not already understood." In 1680, Geo. Dalgarno, the author of the two-handed alphabet, now in general use in Great Britain, in a published work, expressed a preference for a written language and a manual alphabet over articulation and reading from the lip.

It was not until about the commencement of the 18th century that the instruction of deaf mutes began to engage the attention of scientific men throughout Europe. The most remarkable and successful instructor was again a Spaniard,—Jacob Rodriguez Pereira. The performances of his pupils before the Academy of Sciences, at Paris, in 1749, would be considered creditable to any of our institutions at the present day.

"The pupils," say the committee, "were able to understand whatever was said to them, whether by signs or by writing, and replied either *viva voce* or by writing; they could read and pronounce correctly all sorts of French expressions; they gave very sensible replies to all questions proposed to them; they understood grammar and its applications; they knew the rules of Arithmetic, and performed exercises in Geography; and it appeared that Pereira, with speech, had given them the faculty of acquiring abstract ideas."

Pereira carefully concealed his methods, and refused to make them known to the government except for a large sum, which the government refused to pay. And between the contracting parties there lay a wrong to the afflicted, either with the one in asking too much, or with the other in being willing to pay too

little. After his death one of his most distinguished pupils published his methods, when it appeared that he had reached a very high degree of proficiency in deaf-mute instruction. Besides the ordinary methods of articulation, reading from the lip, and the manual alphabet, he had invented a syllabic dactylogy. They could thus spell and learn words, and read as other pupils.

The next prominent name in the line of deaf-mute instructors is one of the most distinguished,—the Abbé de l'Épée. His more special contribution to the good cause was in the line of natural signs; these he amplified, improved, and systematized; and to him belongs the honor of demonstrating the capability of the natural language of signs for the instruction of the deaf and dumb. His pupil, the Abbé Sicard, at the head of an institution at Bordeaux, expanded and simplified the sign language, and the institution under his care became the leading one of its class in Europe.

It is but sixty years since Rev. Thomas H. Gallaudet was sent to Europe by several gentlemen of Hartford, Connecticut, to qualify himself to teach deaf-mutes, with the view to founding an institution for that purpose in this country.

The Braidwoods of England refused to communicate their processes except upon a commercial basis, and he repaired to France, where he was cordially received and cheerfully instructed by Sicard. On his return with helpers, the American Asylum for the Deaf and Dumb was opened at Hartford.

We still wonder that other countries of advanced civilization, as Great Britain, do not by law give state endowment to such institutions. English writers speak of the great advantage of American institutions in this regard. Our country enjoys the proud pre-eminence of having many such institutions founded and maintained by liberal public patrimony. This is as it should be. These unfortunate fellow-creatures appeal to our sympathies, and they are entitled, on the well acknowledged ground of humanity, to the liberal aid of the public, not as an individual charity, but as a regular state aid.

When your committee call to mind the mental condition of the deaf-mute without instruction, and then follow the classes in your institution step by step through their course of study, and look at the compositions, in language well chosen, in sentences well formed by the rules of good rhetoric, and call to mind their well sustained examinations in history, geography, philosophy, and the Sacred Bible, etc., etc., they say the institution that educates these people to that degree is a benefactor indeed, and that the state that sustains it is a public benefactor, and the tax payers are benefactors; and that beneficence is a good thing to bind a state together. Plato said, "that is the best thing for a state which tends to make it one."

In reporting upon the work in the several classes we desire to say that in every room we were impressed with the faithfulness and earnestness of the teacher.

We first visited class No. 10, taught by Mr. J. W. Parker—twenty pupils who had been under instruction one year, with a few of longer standing.

We were struck at once with the marked difference in the native capacity of different pupils. This we observed in all the classes. In some instances the intellect appeared to be clear and bright as in the case of good natural talent without physical defect. In others the mental incapacity was more apparent, and here and there one bordering upon idiocy.

The teacher stated that the text book had been made the basis of daily exercises in writing, calculated to give the pupils a clear and definite understanding of language. Signs were used only in explanation.

The pupils showed a knowledge of a limited vocabulary which they used with peculiar delight. When they wrote: "You took the thermometer from the hook and gave it to Mr. Parker," we thought we had a class of educated pupils before us. But, while this exercise was not merely mechanical, we soon learned that questions might be varied but a little, and they would not be able to answer; and the fault was with neither pupils nor teacher, but arose from the fact, very impressive, that they know absolutely nothing about language but what they had learned in the classroom; and in any case, that knowledge must be some modification of ours who have learned to use language by hearing.

One such sentence, and they wrote many, was proof that the dawn of the light of written knowledge was clearly coming in increasing satisfaction upon them, that they were fairly started upon the road to real learning, and to the full understanding of language in all its marvelous capacity. Most of the class were able to do something in addition, and one could add, subtract, and multiply readily.

We next visited class No. 12, taught by Miss Margaret T. Bennett, herself a semi-mute—fifteen pupils, all one year pupils except four, aged ten years and upward.

We found them using the manual readily. They wrote on their slates such expressions as "A black hat," "That man is making a shoe." They told us where they lived, and answered in writing many simple questions. They know the use of plurals, as tooth, teeth, could write original sentences on given words, or phrases, and perform exercises in simple addition.

By reason of unequal ability the class was taught in two divisions. Three pupils of lowest capacity knew only a few words.

In our order we now came to class No. 11, taught by Miss Phebe Wright,—eighteen pupils, of one year, except three.

The first division gave us the principal parts of verbs; and wrote sentences using a given word, or mood, or tense. They added in simple numbers.

We next visited class No. 9, taught the first part of the year by the lamented Mr. W. L. M. Bregg. Since his death it had been taught by Miss Ellen Buchanan—fifteen pupils. Text book, Jacobs' Primary Lessons for Deaf-Mutes, from page 156 to page 198.

Here we could see evidence of real advancement in pupils of longer standing,—2, 3, 4, and 5 years.

In mathematics they performed exercises in long division, correctly; they also understood the first ten sections of Dr. Peet's Scripture Lessons, and could tell us of God and of His attributes; of man and his character in the sight of God; and they were familiar with the history of several of the patriarchs, and could write of the creation of the world, as recorded in Scripture. In composition they had advanced to some proficiency in original formation of sentences and letter-writing. They showed the good results of attention to penmanship.

Class No. 8, taught by Miss Caroline K. Standart, was the next that we visited. They were mostly two-year pupils.

In Arithmetic they understood the first four rules. They wrote with much facility sentences containing given words and phrases, and in answer to miscellaneous questions. They pleased us by their proficiency in answering Scripture questions.

In this class we were led into some of the peculiar difficulties which deaf mutes must encounter in understanding the many nice relations which we

express by prepositions. We were much instructed by the ingenious methods employed by teachers to aid the pupil in mastering these distinctions.

Their vocabulary and use of language included an intelligent use of the different parts of speech and a large number of words, implying quite a complete analysis of the English sentence.

We were deeply impressed by their ability to write of the attributes and activities of the soul. We soon perceived that this is an exceedingly interesting department of deaf-mute education. Their inner world, like that of the child, is the *terra incognita* to us. It is interesting when they begin to tell us something of their inner selves. And in these inward activities of mind, which go on more independently of the senses, they display more facility.

We are pleased beyond measure in reading that in the matter of getting at and building up moral character, American institutions are in advance of those in other countries. Beginning with the feelings and emotions as produced by outward objects, and largely using the natural sign language as the medium of communication with the pupils, they soon learn the names of the simple emotions and acts of the mind. They are thus led to the idea of God as Creator and friend, and to a knowledge of His law, and of our future destiny. In this way, the knowledge of the simple truths of religion and morality are taught the pupils in one year, during which time nothing of the kind is even attempted in European institutions. In this way the good work of doing something for the character is early begun.

This class seemed really to appreciate the truth that the works of God are wonderful.

Class No. 7, consisting of fourteen pupils, taught by Miss Addie Hendershot, showed a corresponding degree of advancement, their time in school averaging about one year more than the preceding.

In the general use of language they could give us descriptions in natural history of many animals; in narrative, they could readily write an entertaining story. In Scripture lessons they showed a good knowledge of prominent Old Testament characters. In Arithmetic, they used the four rules, with varied accuracy and facility.

Class No. 6, taught by Mr. John J. Buchanan, consisting of fifteen pupils mostly of four and five years' standing showed a still higher degree of advancement. In the general use of written language they had attained to greater freedom. This was shown in writing sentences containing a given word, and in their answer to questions in geography. In scripture history they were familiar with all the leading characters in the Old Testament.

Class No. 5, we found taught by the same teacher, himself a deaf-mute. These pupils appeared with a new reader, Charles Sander's Union Reader, No. 2. They showed a good degree of facility in writing original sentences. In geography they bounded the several States with commendable accuracy.

We next visited class No. 4, taught by Mr. Thos. L. Brown, himself a deaf-mute. These pupils were more advanced than any previously visited. They had finished geography; and the set of questions given the committee to distribute to the class would have been satisfactory to any Union School faculty. The answers were quite uniformly correct, and beautifully written; deaf-mutes quite excel in chirography.

In history the examination elicited our unqualified admiration. They filled their slates with a great variety of historic delineations, telling the story of Captain John Smith, of King Phillip, giving an account of Queen Ann's War,

the capture of Quebec, in language well chosen, in sentences well formed, and with peculiar beauty of hand-writing. We could not, for want of time, observe more than a small part of what they were eager to do in this useful department of study.

Their scripture lessons had been the Sabbath School lessons of the country. Forty-eight subjects were given the committees to select from. The pupils wrote at length upon the topics given, with freedom of thought, and accuracy, often with felicity of style.

In arithmetic they calculated interest with accuracy.

In penmanship beautiful specimens of class work were shown.

We next visited Class No. 3, taught by Mr. Willis Hubbard, himself a semi-mute. By careful practice he articulates with precision.

The class was composed of eleven pupils of from five to eight years standing. Using Quackenbos' U. S. History, they were examined to the close of the revolutionary war. Written questions upon any part of the period studied were distributed. Answers were written with evident freedom of style, and in the pupil's own language. There was no appearance of anything merely mechanical, or simply *memoriter*.

In geography the answers were of a high order of excellence, with no more mistakes than are usual in a good union school.

In Robinson's Rudiments of Written Arithmetic the class handled the subject of fractions readily. In Sunday School Exercises the class had finished Knox's Primary Year, an excellent set of lessons in the Gospels.

Compositions would compare favorably with those in public schools of the same grade.

Class No. 2, taught by the same teacher, consisted of six and seven year pupils.

From Goodrich's Common School History of the world the pupils gave an excellent synopsis of the principal events therein described.

Having used Hooker's Book of Nature, the pupils were able to give the substance of the text book, and also showed that they had used their own eyes with no little keenness of observation.

In arithmetic they had advanced through fractions to simple interest. Their Sunday lessons had been selected portions of the New Testament. The committee deeply regretted that time did not permit them to have the class examined in this part of their work.

The pupils exhibited an excellent file of compositions.

We now visited the highest class in the school, including the graduates, nine boys, seven girls, taught by Mr. T. L. Brown.

In English History, cards chosen at random designating topics were distributed. The pupils filled the large slates with generally accurate answers. The hand writing was beautiful. The literary style was truly good, with only an occasional evidence, on some more complicated point, that the pupil labored under any disability. It is doubted by the committee whether in any school of the State, they could find on the whole a neater performance.

In natural science they showed a good understanding of natural philosophy. They did well in what every one does not know to be difficult, who has not tried it, that is, in putting natural science into language.

In Arithmetic they calculated interest accurately, and gave some exercises in algebra.

With this examination we completed our attention to examinations in the Deaf-Mute Department of the Institution.

When we compare those young men and women with the untaught deaf-mute, we cannot cease to admire, as well as wonder at, the achievement of humanity and skill. When we consider that, but for this Institution, and this instruction, these same young men and women, at the same age, would know nothing and be also unknown to others, their darkened minds being hidden and impenetrable, with all the natural attributes of rational souls, but groping in utter ignorance of self, of God, and of immortality and of moral government, we envy the task, often laborious and trying, of those who by their persevering efforts accomplish this great and good result.

In every class more or less diversity of talent was observed. We have not particularized instances of failure by reason of mental incapacity. Such pupils, happily few in comparison with the whole number, appeal to our pity, enlist the teacher's patience, awaken sympathy, and both teacher and pupil are to be congratulated that so much is accomplished under such peculiar difficulties.

Your committee desire to bear testimony to the evident faithfulness of the entire corps of instructors, so far as they could examine their work; they were enthusiastic, sprightly, and all were cheerful and much possessed of the spirit of work.

We will not, however, omit to say what more privately we have learned from experienced deaf-mute teachers, that the trials of patience are very many, and these men and women who are able to show such results as we have witnessed are entitled to be held in high esteem by the mass of the people who do not know what formidable obstacles have beset the whole of their way.

We cannot close our remarks upon this department of the Institution without congratulating the Trustees, and the State, that in the Faculty of Instruction there are gentlemen of like disabilities with the pupils, but who have so conquered all difficulties as to rank among men of high intelligence and of ripe scholarship, and to stand with the very foremost in the difficult accomplishment of teaching.

And when we reflect how recently this form of instruction was unknown, or was a secret in the hands of a few, we look upon such an institution as a beneficent gift of Providence, under the increasing light of the Christian civilization of modern times.

#### THE DEPARTMENT OF THE BLIND.

On coming into the Department for the Blind, your committee were at once impressed with the difference between the loss which they are suffering and that under which the deaf were laboring. We felt the appeal to our sympathies to be more direct, and stronger. "The light of the body is the eye." And all the more readily could we appreciate the humane and ingenious methods which have been so well matured to aid the blind to obtain an education. Their minds having suffered less than the deaf, it is peculiarly grateful to improve all the other faculties which remain to them. It is indeed a heartfelt relief to talk with a blind person. One feels a deep relief to know that, the intellect being unimpaired, they can enjoy all the benefits of speech, and conversation. The field for really oral instruction is open for improvement. And we are happy to say that both teachers and pupils in this Institution appear to have well improved the opportunities afforded them. It was exceedingly gratifying

to observe how aptly these pupils have received and appreciated ideas. Their retentive memories and accurate recitations attested that the loss of one faculty had perhaps sharpened the exercise of the other. Their peculiar, or raised alphabet they used with great facility, but they appear to best advantage in exercises which do not require either the eye or the sense of touch.

The first class whose recitation we heard was taught by Miss Emma Knight, and was examined in Arithmetic. They performed operations in the four ground rules, and in intellectual Arithmetic. Your committee was gratified to hear these pupils go through with the longer multiplication table, up to 20 times 20. This at once enlarged the basis for rapid intellectual exercises. We discovered very little difference between their solution of questions in this study and that which is given by pupils who see. They gave correct answers to a great variety of questions of a practical nature, such as a lady would meet with in shopping, or a grocer have to answer while doing a lively business.

The same teacher then called a higher class in the same study. These pupils could do examples requiring the use of their peculiar slate. They did correctly examples in reduction, both ascending and descending, telling us the number of gallons in 2,347 pints, and reducing 36 bushels, 2 pecks, and 6 quarts to quarts.

We next heard a class still more advanced in Arithmetic, taught by Miss Hoagland.

They had gone nearly through Stoddard's Intellectual Arithmetic. They calculated interest accurately and readily.

Miss Hoagland then called a class in Grammar. The pupils of this class analyzed simple sentences very rapidly; they gave the properties of the different parts of speech, could talk easily and intelligently of nouns, verbs, and adjectives, moods and tenses, and phrases. The pupils seemed to be familiar with the general subject of Grammar.

The next class, taught by the same teacher, was examined in Physiology. On this subject the pupils showed a surprising degree of intelligence. The bones of the chest and pelvis were described; they discussed the sources of food; distinguished between organic and inorganic substances, and gave the ingredients of bones and teeth and of other parts of the body. They discussed the subject of climate, and the foods which are better adapted to colder and warmer climates. They described the process of digestion, and also the system of the circulation of the blood, with minuteness and accuracy. The recitations were of marked excellence; would so rank in any school.

We next heard a class by the same teacher in Natural Philosophy. This was also a very satisfactory examination. Most of the elementary principles were taken up. They defined a molecule, attraction, adhesion, cohesion, and capillary attraction. They discussed molecular forces, and the properties of solid bodies, as hardness and malleability, elasticity and ductility.

The subject of light they seemed to understand, though they saw not.

In geography under Miss Knight the pupils showed careful training and very commendable progress.

The committee understand that the examinations did not cover the whole amount gone over in this department, for the want of time. This may explain the fact that our report does not cover the whole ground embraced in the teachers' report. Taking what we heard as a specimen of the whole, the committee are glad to say that this department of the Institution was in excellent

condition. The training of these young people by which they gain so good an education is to them a boon of incalculable value; and ought to be given if the cost were ten times as great.

Your committee were led to institute a hasty examination into the condition of the organs of sight in the case of these pupils, with a view to finding out whether all had been done for them that could be done to restore sight.

We found forty not born blind to one who was born blind. Of this number, forty-one, thirteen were entirely blind. Thirty-five had received the attention of the physician, seven had not received any medical attention. Eight had lost their sight by accident, twenty-four by sickness, and one was at the time under treatment.

Your committee recommend that attention be given to this subject, so that in every case, when, in the judgment of good medical advisers it may be deemed to be useful, the pupils of this department may receive all the medical attention which wisdom and humanity may suggest; that in every possible case actual sight may be given to the blind.

G. P. TINDALL,  
E. B. POND,  
H. T. REDFIELD,  
*Committee.*

FLINT, October 16th, 1876.



# INVENTORY, 1875.

## REAL ESTATE.

37 85-100 acres of land, @ \$200..... \$17,570 00

## BUILDINGS.

Front building.....	\$100,000 00
Chapel “ .....	60,000 00
East wing building.....	55,000 00
West “ “ .....	55,000 00
School wing building.....	65,000 00
Boiler, engine, wash and dry house.....	7,800 00
Cabinet shop building.....	10,000 00
Barn building.....	2,600 00
Two out-houses.....	900 00
One ash house.....	125 00
Pump “ .....	150 00
Tool house.....	75 00
Dye “ .....	50 00
Out “ .....	10 00
“ “ .....	40 00
Slaughter-house .....	30 00
Pig sty.....	100 00
Cow-shed.....	40 00
Wood and coal shed.....	100 00
Corn Crib.....	25 00
Chimney.....	1,000 00

358,045 00

## FURNITURE.

1,027½ yds. carpet.....	\$933 92
1 set parlor furniture.....	325 00
1 hat tree.....	40 00
31 wardrobes.....	773 00
20 sofas, couches and lounges.....	318 75
31 bureaus and mirrors.....	582 00
18 mirrors.....	31 75
278 bedsteads.....	1,393 00

Amount carried forward..... \$375,615 00

Amount brought forward.....	\$375,615 00
24 towel racks.....	\$41 25
6 what-nots.....	30 00
13 bed springs.....	81 00
37 wash stands.....	227 75
125 tables and stands.....	549 25
155 chairs.....	366 75
52½ doz. chairs.....	244 16
169 stools.....	35 75
3 book cases.....	72 00
36 desks and bookracks.....	400 00
3 cases drawers.....	50 00
1 map case.....	20 00
10 flower stands.....	65 00
1 iron safe.....	100 00
1 letter press and stand.....	13 00
1 set pigeon holes.....	5 00
8 cupboards.....	33 50
39 benches.....	27 00
13 stoves.....	114 50
13 sets shovel and tongs.....	7 25
7 hods and ash-pails.....	6 75
34 meat, butter, bread and wood boxes.....	104 20
4 hampers.....	12 00
32 slop-pails.....	19 50
19 clocks.....	54 50
168 curtains.....	154 75
547 towels.....	106 70
29½ doz. napkins.....	33 31
119 table cloths.....	226 00
15 " spreads.....	25 00
14 pieces oil cloth.....	6 75
48 lamps.....	28 00
1 hospital stool.....	1 50
45 pictures.....	165 20
21 mottoes.....	33 25
242 gas fixtures and pendants.....	1,603 75
1 piano.....	150 00
1 ".....	400 00
1 ".....	350 00
1 ".....	175 00
1 organ.....	200 00
7 brass instruments.....	300 00
	<hr/>
	11,036 74

## CROCKERY AND COOKING UTENSILS.

95½ doz. plates.....	\$91 28
39 " cups and saucers.....	26 08
6½ " ice cream saucers.....	5 05

Amount carried forward..... \$386,651 74

Amount brought forward.....	\$386,651 74
8½ doz. mugs.....	\$7 65
68 platters.....	42 10
34½ doz. bowls.....	28 00
90 vegetable dishes.....	25 73
39 pitchers.....	13 85
Salt sets.....	5 38
Butter dishes.....	9 07
4 sugar bowls.....	1 60
5 gravy tureens.....	2 35
10 pickle dishes and jars.....	2 65
15 syrup jugs.....	2 50
4 soup tureens.....	4 75
9½ doz. goblets and tumblers.....	12 00
Celery and egg dishes.....	1 50
41½ doz. spoons.....	68 11
82 1-6 doz. knives and forks.....	107 25
6 butter knives and pickle forks.....	4 25
Carving knives and forks.....	42 28
43 soup dishes.....	8 45
2 spoon holders.....	75
27½ doz. fruit jars.....	65 25
358 gal. stone ware.....	41 17
38 chamber sets.....	94 75
1 jelly mould.....	75
27 castors.....	27 50
1 bread knife.....	6 00
1 meat chopper.....	13 75
54 tin pitchers.....	23 05
20 " syrup pitchers.....	5 00
52 " tea and coffee pots.....	29 40
36 " dippers.....	9 90
158 " pans.....	65 25
216 " pie plates.....	30 28
11 " cups.....	1 10
32 " pails.....	10 45
36 " basins.....	3 98
3 " colanders.....	2 40
13 " cans.....	2 85
5 " steamers.....	4 75
8 " cake cutters.....	80
2 " tea and coffee boilers.....	4 00
4 " " " urns.....	3 25
4 tea trays.....	3 50
2 tin graters.....	25
3 " skimmers.....	30
6 sieves.....	2 90
2 egg beaters.....	90
8 toasting and meat forks.....	1 50

Amount carried forward..... \$386,651 74

Amount brought forward.....		\$386,651 74
3 ice cream freezers.....	\$3 75	
69 muffin rings and patty pans.....	1 89	
3 meat covers.....	3 00	
2 soup ladles.....	75	
1 pie lifter.....	20	
1 tea canister.....	25	
Miscellaneous tin ware.....	5 30	
3 doz. iron pans.....	17 00	
111 iron cake and bread pans.....	41 70	
12 iron kettles.....	8 70	
7 " spiders.....	2 20	
Miscellaneous iron ware.....	6 70	
13 sugar scoops.....	7 20	
5 set table mats.....	2 75	
27 bread and knife baskets.....	14 00	
5 table brushes.....	75	
Miscellaneous wooden ware.....	3 60	
		<hr/> 1,087 35

## BEDDING.

156 mattresses.....	\$1,825 30	
1 feather bed.....	10 00	
258 pillows.....	305 35	
102 comfortables.....	142 50	
356 pairs blankets.....	876 00	
166 bed spreads.....	289 47	
229 pairs pillow cases.....	98 25	
235 " sheets.....	328 50	
20 yards rubber sheeting.....	20 00	
87 " ticking.....	19 14	
82 " cotton.....	9 43	
		<hr/> 3,923 94

## SCHOOL BOOKS, ETC.

766 text books.....	\$352 55	
1 philosophical and chemical apparatus.....	500 00	
6 dissected maps.....	450 00	
1 planisphere.....	100 00	
1 raised map.....	20 00	
143 slates.....	716 00	
261 ".....	36 70	
3 black-boards.....	14 00	
Slate pencils and crayon.....	7 05	
50 geometrical blocks.....	2 50	
1½ doz. copy books.....	1 12	
Ink-stands, pen holders, and ink.....	27 35	
120 slate towels.....	9 60	
2 globes.....	5 50	
Amount carried forward.....		<hr/> \$391,663 03

Amount brought forward.....		\$391,663 03
34 maps and charts .....	\$54 75	
Music books, etc. ....	20 00	
1 sciopticon and slides.....	150 00	
Play-things, games, etc.....	76 00	
		<hr/> 2,543 12

## SEWING DEPARTMENT.

2 sewing machines .....	\$120 00	
Zephyr, yarn and batting .....	15 80	
Pins, needles, thread, and buttons .....	11 67	
Print .....	2 00	
Card board.....	75	
6 pairs socks, at 50c.....	3 00	
8 pairs scissors and shears.....	4 99	
1 thread box and press-board.....	3 00	
		<hr/> 161 21

## GROCERIES.

Tea and coffee.....	\$18 15	
Ground spices.....	17 95	
Rice, hominy, and cracked wheat.....	11 67	
Tapioca and vermicelli.....	2 25	
Lemon and vanilla extract.....	2 90	
Crackers and cheese.....	6 62	
Raisins.....	2 50	
Gelatine and yeast cakes.....	3 90	
Baking powder.....	2 00	
48 gals. vinegar.....	8 64	
3 bbls. apples.....	6 75	
25 lbs. saleratus.....	2 00	
35 " candles.....	5 25	
30 " S. G. starch.....	3 30	
23 " dried apples.....	2 88	
1 bbl. salt.....	1 40	
88 bowls jelly.....	22 00	
239 gals. fruit, tomatoes, and catsup.....	100 00	
7 bbls. pickles.....	35 00	
42 gals. do. ....	21 00	
254 lbs. dried peaches.....	30 60	
Bath brick.....	30	
		<hr/> 307 06

## SYRUPS AND SUGAR.

115 gals. syrup and molasses .....	\$58 90	
568 lbs. sugar .....	61 70	
		<hr/> 120 60
Amount carried forward.....		\$394,795 02

# DEAF AND DUMB, AND THE BLIND.

131

Amount brought forward..... \$394,795 02

## MEAT AND FISH.

¼ bbl. mackerel, at \$10.00 .....	\$2 50	
4½ " salt pork, at \$20.00.....	90 00	
		92 50

## BUTTER, LARD, AND MILK.

50 lbs. lard, at 18c.....	\$9 00	
87 " butter, at 24c.....	20 88	
		29 88

## VEGETABLES.

265 bush. potatoes.....		66 25
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## FUEL.

46 cords stove wood, at \$1.75.....	\$80 50	
216 " 3 ft. " at \$2.50.....	540 00	
370 " pine slabs, at \$1.25.....	362 50	
30 cords oak slabs at \$2.00.....	60 00	
500 lbs. coal, at \$10.00.....	2 50	
		1,045 50

## FARM AND GARDEN.

Vegetables in ground.....	\$178 00	
Clover and timothy seed .....	4 50	
Plaster .....	70	
Carpenter's tools.....	38 80	
Windlass and ropes.....	8 00	
25 bags.....	6 25	
Tool and seed chest .....	7 00	
Hot-house frames.....	25 00	
Snow plows and shovels.....	3 50	
1 bbl. salt.....	1 40	
1 pump,—“not in use” .....	5 00	
Measures, baskets and pails.....	4 15	
3 saw bucks.....	1 50	
5 hog hooks.....	1 75	
2 sprinklers.....	1 00	
129 barrels.....	27 15	
1½ bbl. oil .....	2 25	
Jugs and oil cans .....	1 37	
2 lanterns.....	1 50	
2 butcher-knives.....	2 50	
Old iron.....	6 00	
300 fence posts .....	60 00	
100 " stakes .....	5 00	
1 stove cauldron.....	20 00	
		412 32

Amount carried forward..... \$396,441 47

Amount brought forward ..... \$396,441 47

## FARMING IMPLEMENTS.

4 plows .....	\$19 00
3 cultivators .....	11 00
2 harrows .....	10 00
2 rollers .....	45 00
1 horse-rake .....	7 00
1 stone drag .....	5 00
3 scrapers .....	13 00
4 scythes and snaths .....	6 00
2 " .....	1 00
2 grain cradles .....	6 50
2 wheel-barrows .....	7 00
6 hoes .....	3 00
2 picks .....	1 75
10 shovels and spades .....	11 25
5 mattocks .....	8 00
8 forks .....	7 00
12 hand-rakes .....	5 25
4 corn-cutters .....	3 00
5 axes .....	2 85
2 chains .....	3 50
3 clevis, rings and hook .....	3 00
1 cutting box .....	25 00
1 hay knife .....	2 50
1 pair garden shears .....	4 00
1 cant-hook .....	1 50
1 cross-cut saw .....	3 00
Beetle and wedges .....	2 12
3 coulter .....	2 25
Iron bar .....	2 00
1 sled .....	1 00

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222 47

## LIVE STOCK.

3 horses .....	\$275 00
9 cows .....	435 00
5 calves .....	40 00
2 hogs .....	45 00
6 " .....	60 00
1 hog .....	20 00
12 hogs .....	180 00
23 pigs .....	69 00

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1,124 00

## HAY, STRAW AND GRAIN.

300 bushels oats .....	\$96 00
27 tons hay .....	324 00

Amount carried forward ..... \$397,787 94

Amount brought forward.....		\$397,787 94
1 stack straw.....	\$30 00	
15 bushels corn.....	3 75	
Corn stalks.....	6 00	
		<hr/> 459 75

## WAGONS, SLEIGHS, HARNESES, ETC.

1 family sleigh.....	\$60 00	
2 set bob-sleighs.....	110 00	
1 old cutter.....	5 00	
1 family carriage.....	150 00	
1 farm wagon and box.....	60 00	
2 single wagons.....	20 00	
1 wagon pole.....	5 00	
2 set harness.....	45 00	
2 " ".....	25 00	
2 robes.....	30 00	
Blankets.....	11 00	
1 pair leather nets.....	6 00	
1 string bells.....	5 00	
2 whips.....	3 50	
5 halters.....	5 50	
brushes, combs, etc.....	5 00	
3 hay and wood racks and dump boards.....	6 50	
Whiffletrees and neck-yokes.....	8 00	
		<hr/> 560 51

## LAUNDRY.

1 cauldron.....	\$10 00	
Soap, washing crystal, and soap boxes.....	20 65	
4 ironing stoves.....	24 00	
36 sad irons.....	9 00	
6 ironing blocks.....	90	
1 mangle.....	3 00	
3 wringers.....	30 00	
5 starch pans and strainers.....	4 75	
17 clothes horses and ironing boards.....	13 50	
12 baskets.....	17 75	
5 wash tubs.....	2 75	
4 wash boards.....	1 30	
3 pounders.....	75	
Soap, stock and receipt.....	92 50	
Clothes lines, pins, etc.....	5 00	
		<hr/> 235 85

## OFFICE BOOKS, STATIONERY, ETC.

Books in use.....	\$55 00	
Paper and envelopes.....	20 63	
Pens, holders, ink stands, etc.....	14 35	

Amount carried forward ..... \$399,044 05



Amount brought forward.....		\$399,044 05
16 doz. lead pencils.....	\$7 00	
Rules and paper weights.....	1 10	
Rubber bands.....	1 13	
2 P. O. Deliveries.....	2 75	
Ink.....	2 75	
Bill files and spindles.....	3 90	
Blanks, circulars, etc.....	19 00	
P. O. paper.....	1 25	
		128 86

## POSTAGE.

Postage stamps and postal cards.....		19 45
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## MEDICAL PROPERTY.

1 medicine case.....	\$10 00	
1 mortar.....	1 75	
Drugs, medicines, etc.....	25 00	
		36 75

## LIBRARY.

1056 vols. books.....	\$1,114 95	
4 book-cases.....	360 00	
10 chairs.....	20 00	
		1,494 95

## ENGINES, BOILERS, AND HEATING APPARATUS.

Fan, coils, heating, steam, and water pipes.....	\$7,500 00	
1 upright engine.....	1,000 00	
4 steam pumps.....	1,700 00	
4 boilers.....	3,300 00	
4 tanks.....	277 00	
1 heater and filler.....	75 00	
1 pipe machine.....	100 00	
3 steam gauges.....	33 00	
6 water ".....	6 00	
Steam traps.....	31 00	
5 pumps and rams.....	20 00	
1 coil (not in use).....	10 00	
Shafting and pulleys (pipe machine).....	60 00	
Clutch and shifter " ".....	2 50	
Rubber and leather belts (pipe machine).....	16 98	
19 pairs tongs.....	41 00	
12 wrenches.....	14 30	
3 vises.....	10 75	
2 anvils.....	8 00	
2 bellows.....	3 50	
9 heading tools.....	4 50	
Taps, screw cutter, etc.....	6 22	

Amount carried forward.....	\$400,724 06
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Amount brought forward.....		\$400,724 06
Punches and cold-chisels.....	\$30 00	
11 drills.....	9 05	
2 files.....	1 25	
Brace, bits, and saw.....	3 50	
10 hammers.....	18 50	
4 screw jacks.....	42 00	
2 pair shears.....	4 00	
Soldering iron, furnaces, etc.....	4 75	
Wood car, and depot trucks.....	50 00	
5 ladders and racks.....	8 50	
4 cornice hooks.....	5 00	
6 sets tackle blocks, and rope.....	17 00	
Tubs, pails, ash boxes, etc.....	7 40	
2 clocks.....	32 50	
Oil cans, etc.....	12 80	
Lanterns and lamps.....	6 25	
Rubber packing, etc.....	12 60	
1 steam whistle.....	10 00	
3 " whistles and gauges.....	15 00	
Pump valves.....	12 50	
Lead pipe.....	17 50	
Old iron.....	5 70	
Hose, pipes, nozzles, bushes, couplings, etc.....	76 35	
Rubber, leather, and linen hose.....	210 00	
5415 ft. old pipe.....	200 16	
1039 " pipe.....	159 01	
100 old return bends.....	6 00	
8 " valves and manifold.....	7 50	
272 couplings.....	33 55	
70 globe, angle, and tee valves.....	68 80	
3 safety and check valves.....	3 70	
32 lock nuts.....	2 56	
15 nipples.....	3 26	
147 elbows.....	36 87	
25 bushings and plugs.....	1 56	
10 y's.....	2 70	
126 return bends.....	13 86	
227 tees.....	31 88	
6 manifolds.....	9 24	
57 coil hooks.....	9 23	
9 taps.....	15 18	
miscellaneous tools and property.....	62 19	
		15,499 10

## MISCELLANEOUS PROPERTY.

Gas pipe on Court street.....	\$3,000 00
2 sleighs for boys.....	40 00
2 set scales.....	18 00

Amount carried forward..... \$416,223 16

Amount brought forward.....	\$416,223 16
1 set bins.....	\$12 00
4 store houses.....	120 00
1 filter.....	6 00
200 roofing slate.....	14 00
Dust-pans, brushes, etc.....	21 75
74 brooms.....	14 85
23 mop sticks.....	2 88
43 scrub brushes.....	7 75
Candle sticks and match safes.....	3 46
5 step ladders.....	8 00
55 baskets.....	16 75
20 thermometers.....	7 00
11 rat and mouse traps.....	3 20
Barrels, kegs, and covers.....	30 00
Flower baskets, crocks, etc.....	8 80
12 faucets.....	4 95
Brushes and combs.....	3 30
3 spittoons.....	1 75
2 bells.....	1 20
Tin box, punch, etc.....	2 00
1 show case.....	4 00
2 carpet stretchers.....	1 50
Water-closet paper.....	10 00
Curtain case.....	1 00
6 stair plates.....	3 00
Sewer plates and frames.....	26 00
“ couplings and bends.....	2 50
Conductor pipe.....	10 00
1 bass drum and sticks.....	27 50
9 register frames.....	13 50
wash basin, plugs.....	1 25
Bed fasteners and castors.....	1 70
Sash weights.....	8 00
74 lbs. tea lead.....	7 50
Ice tongs.....	2 50
Hatchets and tack hammers.....	2 80
Ice pick, tap auger, chisels, etc.....	2 75
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	3,473 14

## CABINET SHOP.

1 dry kiln.....	\$150 00
1 lumber shed.....	75 00
1 steam box.....	10 00
1 engine (30 horse-power).....	1,400 00
1 planer.....	350 00
1 rotary planer.....	100 00
3 turning lathes.....	275 00
1 “ machine.....	20 00

Amount carried forward..... \$419,696 30

Amount brought forward.....		\$419,696 30
1 sticker.....	\$400 00	
1 chair mortiser.....	150 00	
1 " boring machine.....	80 00	
1 " machine.....	22 00	
1 " rod machine.....	30 00	
1 hollowing machine.....	175 00	
1 shaper.....	125 00	
1 gauge lathe.....	190 00	
1 tenoning machine.....	75 00	
1 mortising ".....	65 00	
1 scroll-saw ".....	75 00	
1 machine for grinding plane irons.....	6 00	
2 emery wheels.....	23 00	
5 saw tables and frame.....	184 00	
15 circular saws.....	58 00	
32 whip and key-hole saws.....	6 87	
3 saws.....	4 25	
1 cross-cut saw.....	3 00	
3 saw-sets.....	3 00	
1 upset.....	5 00	
1 diamond.....	10 00	
14 cases for tools.....	70 00	
10 work benches.....	350 00	
3 " " (unfinished).....	75 00	
10 sets tools.....	250 00	
2 " planes.....	14 00	
15 planes.....	18 12	
8 " irons.....	3 10	
1 round plane iron.....	2 50	
3 grind-stones.....	45 00	
30 clamps.....	34 50	
1 saw clamp.....	1 25	
66 hand, bench, and thumb screws.....	34 50	
4 hammers.....	5 25	
4 plows.....	20 00	
12 hollows and rounds.....	3 00	
2 sets hollows and rounds, at \$6.00.....	12 00	
Moulding and shaping knives.....	90 50	
Bitts.....	23 40	
4 augers.....	5 75	
2 ratchet braces.....	5 00	
3 rasps.....	2 25	
8 sets gouges.....	66 00	
14 draw and spoke shaves.....	9 00	
12 squares.....	5 70	
8 bevels.....	5 50	
6 pairs compasses.....	3 05	

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Amount carried forward..... \$419,696 30

Amount brought forward.....	\$419,696 30
23 chisels.....	\$7 60
5 cold-chisels.....	1 40
2 adzes.....	4 00
2 axes.....	3 50
29 files.....	4 63
4 screw-taps.....	13 50
5 wrenches.....	5 75
4 scrapers.....	40
1 level.....	3 50
6 gauges.....	3 00
4 board and bench rules.....	3 75
Stamping dies.....	16 00
Tool handles.....	55
2 punches.....	2 00
Miscellaneous tools.....	30 00
Hand cart.....	20 00
Glue-heater and frame.....	20 00
Glue-pot.....	2 50
Tinner's furnace.....	2 00
22 saw-horses.....	18 50
5 chair racks and benches.....	9 50
Chain and wire.....	2 00
Old iron.....	4 00
Shafting, pulleys, couplings, etc.....	476 63
372½ feet leather belting.....	93 13
400 " " ".....	140 00
106 " rubber ".....	42 40
1 belt.....	25 00
7 ward-robos.....	204 00
18 bureaus.....	110 00
19 bureau wash-stands.....	88 00
2 reading desks.....	10 00
3 tables.....	16 00
61 stands.....	61 00
131 doz. chairs.....	624 00
13 chair frames.....	5 20
6 " seats.....	4 50
5 " ".....	4 50
6 clothes horses.....	6 00
Shovel handles.....	2 50
Table and stand legs.....	75 15
Newel and hitching posts.....	13 00
3 picture frames.....	4 50
1 lot chair stock.....	50 00
Drawer-sides, backs, ends, etc.....	150 00
Unfinished work.....	80 00

Amount carried forward..... \$419,696 30.

Amount brought forward.....	\$419,696 30.
Locks (drawer and door).....	\$79 37
Foot-bolts.....	1 50
Drawer pulls.....	7 90
4½ gross ward-robe hooks.....	21 13
16 key blanks.....	3 30
Bed-fasteners and castors.....	2 35
Bolts.....	2 25
Pulleys.....	5 85
Hinges and bends.....	12 44
Door handles.....	1 20
Catches.....	1 85
Escutcheons.....	2 75
Screws.....	8 10
Nails, tacks, etc.....	32 30
Sand and pattern paper.....	1 90
Window tape, sash cord, etc.....	17 21
3 stoves.....	17 00
1 clock.....	2 50
Curtains.....	1 00
2 ladders.....	5 00
Gas fixtures in shop.....	19 00
139 gallons varnish, shelac and dryer.....	184 50
8½ " ".....	21 90
37 " sperm oil @ \$1.00.....	37 00
20 " oil and stain.....	12 50
1 keg and can paint.....	2 35
Coloring material.....	22 83
100 lbs. glue.....	35 00
Varnish and paint cups.....	2 50
1 paint mill.....	2 50
3 paint tables.....	3 00
27 oil and paint cans.....	32 80
Oil bbls. faucets, etc.....	17 75
1 tray and stand.....	1 75
8 paint brushes.....	4 25
3 putty and paint knives.....	1 50
20 boxes of glass.....	71 10
248 lights, large glass.....	113 40
Basswood lumber.....	130 02
Elm lumber.....	22 91
Whitewood lumber.....	144 45
Oak lumber.....	674 70
Pine ".....	76 41
Butternut lumber.....	144 78
Black walnut lumber.....	868 98
Ash lumber.....	221 80
Amount carried forward.....	\$419,696 30.

Amount brought forward .....		\$419,696 30
Maple lumber .....	\$458 75	
Cherry " .....	70 85	
Mouldings .....	14 87	
Amount due from sales .....	727 65	
		<hr/> \$12,056 78

## SHOE SHOP.

2 sewing machines .....	\$125 00
1 patent boot tree .....	65 00
1 cramping machine .....	42 00
1 rolling " .....	25 00
1 seam rubber " .....	14 50
1 splitting " .....	10 00
1 eyelet " .....	25 00
1 " punch and set .....	5 00
1 fitting jack .....	2 50
1 frame and table .....	5 00
2 standards .....	2 00
Shoulder sticks and irons .....	17 79
Awl hafts .....	4 90
Rasps and files .....	29 80
Pincers .....	15 00
Hammers .....	13 33
Awls .....	15 20
Edge planers and heel shaves .....	13 25
Steel shanks .....	25
Seat and shank wheels .....	5 95
Last hooks .....	1 75
Compasses .....	2 40
Shank lasters .....	4 50
Burnishers .....	4 50
Seam sets and markers .....	1 85
Jiggers .....	40
Floats .....	5 50
Emery straps, etc. ....	15 00
Stitchers .....	2 00
Heel balls .....	1 00
Dies .....	24 00
2 set trees .....	3 75
28 pair clamps and screws .....	20 30
3 pair jacks .....	4 50
Men's lasts .....	30 00
Boys " .....	8 75
Women's block lasts .....	7 48
Cobbling lasts .....	5 00
Thread .....	5 20

Amount carried forward ..... \$431,753 08

Amount brought forward.....		\$431,753 08
Shoe knives.....	\$8 63	
Welt ".....	4 20	
Patent ".....	4 50	
Nails, tacks and pegs.....	18 76	
Drilling, ticking, etc.....	12 92	
Oil and soap stones.....	6 00	
Chalk and glue.....	2 60	
Blacking, dressing and cement.....	4 90	
Bristles, sand paper, etc.....	4 93	
Aprons.....	7 50	
34 seats.....	59 50	
1 case for boots and shoes.....	20 00	
Desk and case.....	10 00	
Cutting table.....	10 00	
Peg boxes and last shelves.....	10 00	
Chairs and stools.....	4 50	
Stove.....	5 00	
37 boot cases.....	7 40	
paste cups and tin ware.....	7 00	
tubs, bbls., baskets, etc.....	4 00	
Leather.....	94 61	
Boot and shoe uppers, vamps, etc.....	59 60	
Unfinished work.....	63 60	
22 cases boots.....	1,110 00	
Boots and shoes.....	217 50	
Amount due from sales.....	1,882 45	
		<hr/> 4,224 45

## BASKET SHOP.

4 planes.....	\$12 00
3 draw and spoke shaves.....	2 25
15 knives.....	1 88
15 awls.....	2 00
8 pair shears, nippers, and pincers.....	8 00
2 squares.....	3 25
2 saws.....	2 00
4 cleavers.....	4 00
Brace and bits.....	3 00
Hammers, screw-drivers, rasps, etc.....	3 40
Compasses.....	50
Oil stone, wrench, and rules.....	2 15
Basket, blocks, rods, covers, etc.....	48 55
2 chair models.....	10 00
Pounders.....	1 20
1 braider.....	5 00
1 45-gallon stove cauldron.....	30 00
1 60-gallon " ".....	35 00

Amount carried forward..... \$435,977 53



Amount brought forward.....		\$435,977 53
1 tank.....	\$25 00	
Work benches, tables, etc.....	20 50	
Chairs, stools, tubs, and pails.....	10 00	
Stoves and pipe.....	11 50	
Cans, cups, and brushes.....	4 25	
Nails, tacks, and wire.....	20 00	
Miscellaneous furniture, etc.....	15 42	
Varnish.....	38 25	
Stain and naphtha.....	3 20	
Willows.....	100 50	
Rattan, sticks and skeins.....	54 30	
Unfinished work.....	61 95	
Basket bottoms, etc.....	21 25	
Seat frames.....	10 28	
Chair seats, etc.....	1 17	
Rockers.....	6 20	
3 rocking-chairs.....	14 00	
1 sewing stand.....	4 00	
4 hampers.....	10 50	
2 flower stands.....	5 00	
31 baskets.....	22 88	
13 doz. baskets.....	78 00	
11 market baskets.....	5 50	
Amount due from sales.....	344 89	
		<hr/> 1,062 72

## PRINTING OFFICE.

1 $\frac{1}{4}$ -medium Universal press.....	\$350 00	
1 16-case cabinet.....	32 00	
196 lbs. brevier type.....	107 80	
19 fonts type.....	91 59	
9 $\frac{1}{2}$ lbs. brevier italic type.....	6 24	
50 " nonpareil type.....	12 50	
Sorts and quads.....	4 84	
Leads and slugs.....	6 25	
5 fonts of rule.....	35 95	
2 " border.....	13 85	
1 cut.....	3 10	
1 manual alphabet.....	20 00	
25 lbs. metal furniture.....	6 25	
200 boxwood quoins.....	1 50	
9 composing sticks.....	9 60	
7 galleys.....	17 50	
12 pairs cases.....	30 00	
1 rule case.....	1 75	
1 italic case.....	1 75	
Amount carried forward.....		<hr/> \$437,040 25

Amount brought forward .....		\$437,040 25
6 double stands .....	\$38 00	
Furniture .....	80 50	
Tools .....	15 95	
Paper and ink .....	28 41	
Amount due on sales .....	117 80	
		<hr/> 1,033 13
Total .....		<hr/> <hr/> \$438,073 38

## SUMMARY OF INVENTORY, 1875.

Real estate .....	\$17,570 00	
Buildings .....	358,045 00	
Furniture .....	11,036 74	
Crockery and Cooking utensils .....	1,087 35	
Bedding .....	3,923 94	
School books, etc. ....	2,543 12	
Sewing department .....	161 21	
Groceries .....	307 06	
Syrup, sugar .....	120 60	
Meat and fish .....	92 50	
Butter, lard and milk .....	29 88	
Vegetables .....	66 25	
Fuel .....	1,045 50	
Farm and Garden .....	412 32	
Farming implements .....	222 47	
Live stock .....	1,124 00	
Hay, straw and grain .....	459 75	
Wagons, sleighs, harnesses, etc. ....	560 51	
Laundry .....	235 85	
Office books, stationery, etc. ....	128 86	
Postage .....	19 45	
Medical property .....	36 75	
Library .....	1,494 95	
Engines, boilers, and heating apparatus .....	15,499 10	
Miscellaneous property .....	3,473 14	
		<hr/> \$419,696 30
Cabinet shop .....	\$12,056 78	
Shoe Shop .....	4,224 45	
Basket Shop .....	1,062 72	
Printing office .....	1,033 13	
		<hr/> 18,377 08
		<hr/> <hr/> \$438,073 38

# INVENTORY, 1876.

## REAL ESTATE.

\$7 85-100 acres of land, @ \$200..... \$17,570 00

## BUILDINGS.

Front building.....	\$100,000 00
Chapel ".....	60,000 00
East wing building.....	55,000 00
West " ".....	55,000 00
School wing building.....	65,000 00
Boiler, engine, wash and dry house.....	7,800 00
Cabinet shop.....	10,000 00
Barn.....	2,600 00
Two out-houses.....	900 00
One ash house.....	125 00
Pump ".....	150 00
Tool house.....	75 00
Dye ".....	50 00
Out ".....	10 00
" ".....	40 00
Slaughter-house.....	30 00
Pig sty.....	100 00
Cow-shed.....	40 00
Wood and coal shed.....	100 00
Corn Crib.....	25 00
Chimney.....	1,000 00
Ice and well-house.....	500 00
	358,545 00

## FURNITURE.

1,228½ yds. carpet.....	\$1,100 96
1 set parlor furniture.....	325 00
1 hat tree.....	40 00
33 wardrobes.....	813 00
20 sofas, couches and lounges.....	318 75
33 bureaus and mirrors.....	607 00
18 mirrors.....	31 75
308 bedsteads.....	1,528 50

Amount carried forward..... \$376,115 00

Amount brought forward.....		\$376,115 00
24 towel racks.....	\$41 25	
6 what-nots.....	30 00	
13 bed springs.....	81 00	
41 washstands.....	249 50	
138 tables and stands.....	615 75	
156 chairs.....	369 25	
56 1-6 doz. chairs.....	265 75	
151 stools.....	33 65	
3 book cases.....	72 00	
38 desks and bookracks.....	404 00	
3 cases drawers.....	50 00	
1 map case.....	20 00	
10 flower stands.....	65 00	
1 iron safe.....	100 00	
1 letter press and stand.....	13 00	
1 set pigeon holes.....	5 00	
8 cupboards.....	33 50	
36 benches.....	27 00	
6 stoves and pipe.....	56 00	
13 sets shovel and tongs.....	7 25	
11 hods and pails.....	10 00	
28 meat, butter, bread and ice boxes.....	77 55	
10 wood boxes.....	31 00	
5 hampers.....	12 50	
36 slop-pails.....	19 05	
21 clocks.....	61 50	
165 curtains.....	145 75	
802 towels.....	117 35	
21½ doz. napkins.....	24 62	
16 table spreads.....	27 00	
125 " cloths.....	246 25	
21 pieces oil cloth.....	9 75	
46 lamps and founts.....	27 50	
1 hospital stool.....	1 50	
1 refrigerator.....	25 00	
1 bath tub.....	5 00	
61 yds. toweling.....	7 72	
45 pictures.....	165 20	
21 mottoes.....	33 25	
244 gas fixtures and pendants.....	1,607 25	
1 piano.....	150 00	
1 ".....	400 00	
1 ".....	350 00	
1 ".....	275 00	
1 organ.....	200 00	
6 brass instruments.....	150 00	
		11,483 60
Amount carried forward.....		\$387,598 60

Amount brought forward..... \$387,598 60

## CROCKERY AND COOKING UTENSILS.

1 Whitley's improved baking oven.....	\$250 00
110½ doz. plates.....	90 01
36½ " cups and saucers.....	20 02
7½ " ice cream saucers.....	5 50
2½ doz. mugs.....	2 20
60 platters.....	30 10
27½ doz. bowls.....	22 25
59 vegetable dishes.....	18 12
35 pitchers.....	14 60
19½ doz. salts.....	18 00
5 butter dishes.....	1 75
6 sugar bowls.....	2 20
5 gravy tureens and boats.....	1 15
9 pickle dishes and jars.....	2 45
2 syrup jugs.....	1 00
1 doz. egg dishes.....	50
4 soup tureens.....	4 75
10 5-12 doz. goblets and tumblers.....	10 26
2 celery dishes.....	1 00
37½ doz. spoons.....	54 72
58 5-6 doz. knives and forks.....	100 28
6 butter knives and pickle forks.....	4 25
2 salt spoons.....	1 00
Carvers and steels.....	39 40
16 soap dishes.....	2 40
3 spoon holders.....	75
32 chamber sets.....	90 00
9 wash bowls and pitchers.....	6 00
1 jelly mould.....	75
31 castors and frames.....	25 00
1 bread knife.....	6 00
1 meat chopper.....	13 75
1 coffee and spice grinder.....	15 00
6½ tin water pitchers.....	38 33
33 " syrup pitchers.....	9 75
60 " tea and coffee pots.....	28 00
29 " dippers.....	8 50
109 " pans.....	57 40
230 pie tins.....	32 72
7 tin cups.....	70
35 " pails.....	16 95
4 " colanders.....	4 30
29 " cans.....	4 63
7 " steamers.....	5 75
9 " cake cutters.....	90
3 " tea and coffee boilers.....	5 00

Amount carried forward..... \$387,598 60

Amount brought forward.....		\$387,598 60
6 tea trays.....	\$4 25	
3 graters.....	30	
5 skimmers.....	80	
4 sieves.....	2 00	
2 egg beaters.....	90	
5 meat, fish and toasting forks.....	1 15	
3 ice cream freezers.....	3 75	
Muffin rings and patty pans.....	4 83	
3 meat covers.....	3 00	
Soup and gravy ladles.....	2 08	
Pie lifter.....	20	
Tea canister and steeper.....	45	
Miscellaneous tin ware.....	4 70	
4½ doz. iron pans.....	21 00	
93 iron pans.....	28 60	
10 kettles.....	8 25	
7 spiders.....	2 20	
Miscellaneous iron ware.....	7 10	
15 scoops.....	6 00	
30 bread and knife baskets.....	7 05	
9 table brushes.....	2 25	
Wooden ware, etc.....	10 00	
Stone ware.....	23 20	
		<hr/>
		1,212 15

## BEDDING.

255 mattresses.....	\$1,956 55
1 feather bed.....	10 00
300 pillows.....	355 50
90 comfortables.....	80 00
427 pairs blankets.....	1,041 50
172 spreads.....	271 25
548 pillow cases.....	184 90
682 sheets.....	366 27
220 ticks.....	387 00
Rubber sheeting and ticking.....	45 40
	<hr/>

4,698 47

## SCHOOL BOOKS, ETC.

815 text books.....	\$367 90
1 philosophical apparatus.....	500 00
6 dissected maps.....	450 00
1 planisphere.....	100 00
1 raised map.....	20 00
155 slates.....	766 50
230 ".....	28 75
4 black-boards.....	29 00

Amount carried forward..... \$393,509 22

Amount brought forward.....		\$398,509 22
Slate pencils and crayons.....	\$4 37	
Geometrical blocks.....	2 10	
Ink-stands, ink, and pen holders.....	19 55	
Slate towels.....	4 85	
2 globes.....	5 50	
32 maps.....	52 00	
Music books, etc.....	28 00	
1 sciopticon and slides.....	150 00	
Play-things, games, etc.....	68 00	
		<hr/> 2,596 52

## SEWING DEPARTMENT.

2 sewing machines.....	\$100 00	
Zephyr, yarn, etc.....	18 06	
Flannel.....	6 41	
Pins, needles, thimbles, etc.....	3 33	
Thread and buttons.....	16 69	
Patterns, etc.....	3 55	
Scissors.....	5 00	
4 pairs socks.....	2 00	
Unfinished work, etc.....	11 25	
		<hr/> 166 29

## GROCERIES.

Ground spices.....	\$18 47	
Spices in berry.....	25 97	
Hominy, barley, and rice.....	14 99	
Corn starch, cocoanut, and tapioca.....	9 34	
Cream tartar, and soda.....	5 97	
Tea and coffee.....	10 65	
Ginger.....	4 70	
Chocolate.....	1 37	
Nutmegs.....	5 40	
15 lbs. crackers.....	1 05	
Hops, yeast cakes, etc.....	3 24	
Flavoring extracts.....	6 00	
63 gals. vinegar.....	11 97	
100 gals. tomatoes, and catsup.....	51 50	
3 5-6 doz. cans peaches.....	9 96	
130 gal. berries, etc.....	86 25	
24 bowls jelly.....	6 00	
3 bbls. pickles.....	15 00	
57 gals. do. ....	14 25	
6 bot. do. ....	3 00	
217 lbs. dried fruit.....	30 26	
Raisins.....	7 50	
		<hr/> 342 84
Amount carried forward.....		\$396,614 87

Amount brought forward..... \$396,614 87

## SYRUPS AND SUGAR.

377 lbs. sugar .....	\$42 32	
150 " maple sugar .....	21 00	
32 gals. syrup .....	20 80	
		84 12

## BUTTER, LARD, AND MILK.

3192 lbs. butter .....	625 02	
113 " lard .....	15 82	
		640 84

## FLOUR AND MEAL.

5 bbl. flour .....		30 75
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## VEGETABLES.

171 bush. potatoes .....		111 15
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## FUEL.

97½ cords wood .....	\$233 25	
160 " 4 ft. wood .....	320 00	
409 " slabs .....	511 25	
100 bush. coke .....	10 00	
		1,074 50

## FARM AND GARDEN.

Vegetables in ground .....	\$149 00
1 stack clover .....	100 00
Grass, rye, and beet seed .....	4 25
Tool and seed chests .....	10 50
Carpenter's tools, and bench .....	29 80
Grind stone .....	5 00
Windlass and ropes .....	5 00
15 bags .....	3 75
Hot-house frames .....	25 00
Snow plow and shovels .....	3 00
1 bbl. salt .....	1 25
1 pump .....	5 00
1 set measures .....	2 00
Baskets .....	5 10
Pails and brooms .....	2 00
Hog hooks .....	1 75
1 sprinkler .....	50
103 barrels .....	13 80
Lantern, jug and oil can .....	2 00
Butcher-knives .....	75
Old iron .....	2 50
Fence posts and stakes .....	45 00
1 set wagon springs .....	2 00

Amount carried forward..... \$308,556 23



Amount brought forward.....		\$398,556 23
20 cultivator teeth.....	\$5 00	
1 stove cauldron.....	20 00	
		<hr/> 443 95

## FARMING IMPLEMENTS.

5 plows.....	\$33 00	
3 cultivators.....	11 00	
2 harrows.....	10 00	
2 rollers.....	45 00	
1 horse-rake.....	7 00	
3 scrapers.....	13 00	
4 scythes and snaths.....	4 00	
2 grain cradles.....	5 50	
2 wheel-barrows.....	7 00	
3 hoes.....	75	
2 picks.....	1 75	
11 shovels and spades.....	10 75	
5 mattocks.....	8 00	
10 forks.....	12 00	
10 rakes.....	3 80	
3 corn-cutters.....	2 25	
2 axes.....	1 50	
2 chains.....	3 50	
7 clevises.....	6 00	
1 cutting box.....	25 00	
1 hay knife.....	1 50	
1 pair garden shears.....	4 00	
1 cant-hook.....	1 50	
1 cross-cut saw.....	3 00	
5 wedges and rings.....	1 62	
3 coulters.....	2 25	
1 crow bar.....	1 00	
1 post hole auger.....	2 25	
1 mowing machine.....	102 00	
		<hr/> 329 92

## LIVE STOCK.

3 horses.....	\$265 00	
8 cows.....	420 00	
1 heifer.....	35 00	
1 calf.....	10 00	
2 hogs.....	40 00	
15 hogs.....	239 00	
46 pigs.....	140 00	
		<hr/> 1,149 00

## HAY, STRAW, AND GRAIN.

32 tons hay, at \$10.00.....	\$320 00	
200 bushels oats, at 32c.....	64 00	
		<hr/>
Amount carried forward.....		\$400,479 10

Amount brought forward.....		\$400,479 10
1 stack straw.....	\$15 00	
175 bushels corn, at 25c.....	43 75	
1,800 lbs. bran.....	9 00	
1,730 lbs. middlings.....	11 25	
		463 00

## WAGONS, SLEIGHS, HARNESSSES, ETC.

1 family sleigh.....	\$50 00	
1 family carriage.....	125 00	
2 bob-sleighs.....	110 00	
1 old cutter.....	5 00	
1 farm wagon.....	60 00	
1 " ".....	25 00	
1 single wagon.....	15 00	
1 wagon pole.....	5 00	
2 set harness.....	40 00	
1 " ".....	35 00	
2 " ".....	20 00	
1 pr. collars.....	5 00	
2 robes.....	20 00	
2 dusters.....	2 00	
4 blankets.....	11 50	
1 pair leather nets.....	5 00	
1 string bells.....	5 00	
3 whips.....	4 50	
5 halters.....	4 00	
Hay and wood racks.....	8 00	
2 set dump boards.....	3 00	
Whiffletrees, neck-yokes, etc.....	22 50	
Brushes, cards, etc.....	5 00	
		585 50

## LAUNDRY.

1 cauldron.....	\$10 00	
Soap.....	8 00	
Starch, crystal, and bluing.....	14 25	
4 stoves.....	24 00	
36 sad irons.....	9 00	
Ironing blocks.....	1 65	
1 mangle.....	3 00	
2 wringers.....	10 00	
Starch pans and strainer.....	1 50	
22 clothes horses and ironing boards.....	17 00	
12 baskets.....	19 00	
2 wash tubs.....	1 25	
3 boards.....	75	
Pounders.....	50	
Soap, stock and receipt.....	92 50	

Amount carried forward..... \$401,527 60

## MICHIGAN INSTITUTION FOR THE

Amount brought forward.....		\$401,527 60
3 clothes sprinklers.....	\$2 25	
Clothes lines, pins, etc.....	4 20	
		<hr/> 218 85

## OFFICE BOOKS, STATIONERY, ETC.

Books in use.....	\$65 00	
Legal and foolscap paper.....	5 00	
Letter paper and envelopes.....	14 13	
16 reams letter and note.....	40 00	
Pens and holders.....	3 70	
Ink stands and pen racks.....	2 25	
5½ doz. lead pencils.....	3 57	
Rules and paper weights.....	2 20	
Rubber bands.....	2 00	
P. O. deliveries.....	2 75	
4 bot. ink.....	2 60	
Spindles, bill clips and hooks.....	4 90	
Blanks, circulars, etc.....	15 00	
		<hr/> 163 10

## POSTAGE.

Postage stamps and postal cards.....	25 66
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## MEDICAL PROPERTY.

1 medicine case.....	\$10 00	
1 mortar.....	1 75	
Drugs, medicines, etc.....	28 00	
		<hr/> 39 75

## LIBRARY.

1150 vols. books.....	\$1,148 25	
4 book-cases.....	360 00	
10 chairs.....	20 00	
		<hr/> 1,528 25

## ENGINES, BOILERS, AND HEATING APPARATUS.

Fan, coils, heating, steam, and water pipes.....	\$8,200 00	
1 upright engine.....	1,000 00	
4 steam pumps.....	1,700 00	
4 " boilers.....	3,300 00	
4 tanks.....	277 00	
1 heater and filter.....	75 00	
1 pipe machine.....	100 00	
3 steam gauges.....	33 00	
6 water ".....	6 00	
Steam traps.....	31 00	
5 pumps and rams.....	20 00	

Amount carried forward.....	\$403,503 21
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69 776,1012

Amount brought forward.....		\$403,503 21
Shafting and pulleys (pipe machine).....	\$60 00	
Clutch and shifter " ".....	2 50	
Rubber and leather belts (pipe machine).....	20 64	
21 pairs tongs.....	47 00	
15 wrenches.....	16 40	
3 vises.....	10 75	
2 anvils.....	8 00	
3 bellows.....	6 00	
9 heading tools.....	4 50	
Screw plate, dies, taps, etc.....	13 00	
Punches and cold-chisels.....	30 00	
Bushings (pipe machine).....	4 00	
11 drills.....	9 05	
Files.....	50	
10 hammers.....	18 50	
4 screw jacks.....	42 00	
2 pair shears.....	4 00	
Furnaces, soldering iron, etc.....	4 75	
Wood car, and depot truck.....	45 00	
7 ladders and racks.....	10 50	
4 cornice hooks.....	5 00	
6 sets tackle blocks, and ropes.....	17 00	
Tubs, pails, etc.....	7 90	
2 clocks.....	27 50	
Oil cans, paint cups and brushes.....	12 85	
Lanterns and lamps.....	4 75	
Packing.....	5 10	
Steam whistles and gauges.....	25 00	
Pump valves.....	7 50	
Old iron and copper.....	13 00	
Oils, turpentine, etc.....	13 07	
9 taps.....	15 18	
Hose, pipes, nozzles, bushings, couplings, etc.....	76 35	
Rubber, leather, and linen hose.....	210 00	
1882 ft. old pipe.....	81 83	
846 " pipe.....	136 18	
58 ft. galvanized pipe.....	11 50	
113 elbows.....	26 63	
183 couplings.....	26 15	
78 plugs.....	8 96	
74 tees.....	36 22	
20 bushings.....	1 38	
85 valves.....	101 71	
5 unions.....	50	
9 manifolds.....	6 60	
Coil bends.....	7 68	
Miscellaneous tools and property.....	68 78	
		16,053 41
Amount carried forward.....		\$419,556 62

Amount brought forward..... \$419,556 62

## MISCELLANEOUS PROPERTY.

Gas pipe on Court street.....	\$3,000 00
2 sleighs for the boys.....	40 00
2 sets scales.....	18 00
1 set bins.....	12 00
4 store houses.....	100 00
1 filter.....	6 00
register frames.....	13 50
Sash weights.....	8 00
Bed castors and fasteners.....	1 55
Stair plates.....	1 50
Dust-pans, boxes, and brushes.....	15 30
Brooms and mop sticks.....	16 13
Scrub brushes.....	5 85
Candle sticks.....	70
Match safes.....	2 56
7 step ladders.....	19 25
54 baskets.....	10 35
11 thermometers.....	4 40
16 rat and mouse traps.....	6 25
22 barrel covers.....	3 40
Flower baskets and brackets.....	4 00
83 flower crocks.....	4 98
Tea lead.....	5 70
Faucets.....	6 25
Brushes and combs.....	3 25
Hammers and hatchets.....	2 00
3 bells.....	1 75
Ice tongs.....	2 50
Spittoons.....	1 75
Tin box, lock, punch and stand.....	4 75
Carpet stretchers.....	1 50
Tap augers, chisels, etc.....	3 00
Sewer plates, frames, etc.....	30 00
Drum and sticks.....	15 00
120 photo's of Inst. building.....	60 00
Curtains, screens, etc.....	33 60
Barrels, tubs and pails.....	37 75
Key tags, hooks and rings.....	25 25

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3,527 77

## CABINET SHOP.

1 dry kiln.....	\$150 00
1 lumber shed.....	75 00
1 steam box.....	10 00
1 engine (30 horse-power).....	1,400 00
1 planer.....	350 00

Amount carried forward..... \$423,084 39

Amount brought forward.....	\$423,084 39
1 rotary planer.....	\$100 00
3 turning lathes.....	275 00
1 " machine.....	20 00
1 sticker.....	400 00
4 chair machines.....	282 00
1 hollowing machine.....	75 00
1 shaping ".....	25 00
1 gauge lathe.....	190 00
1 tenoning machine.....	75 00
1 mortising ".....	65 00
1 machine for grinding plane irons.....	6 00
1 scroll-saw machine.....	75 00
2 emery wheels.....	23 00
3 saw tables, belts and hangers.....	177 50
15 circular saws.....	58 00
Key-hole and whip saws.....	3 25
1 cross-cut saw.....	3 00
2 saws.....	2 50
3 saw sets.....	3 00
1 upset for saws.....	5 00
1 diamond.....	10 00
14 tool cases.....	70 00
11 work benches.....	385 00
2 " ".....	50 00
10 set tools.....	250 00
2 " planes.....	14 00
4 " match planes.....	4 00
25 planes.....	18 50
6 plane irons and knives.....	4 40
3 grind-stones.....	45 00
21 clamps.....	29 00
2 clamp horses.....	8 00
102 hand and bench screws.....	36 70
5 hammers.....	7 50
4 plows.....	18 00
Hollows and rounds.....	22 00
Moulding and shaping knives.....	90 50
Bits.....	27 72
4 augers.....	5 75
8 braces.....	10 00
4 sets gonges.....	47 50
50 gouges.....	9 75
12 draw and spoke shaves.....	7 50
13 squares and bevels.....	14 25
4 pairs compasses.....	2 25
3 set chisels.....	8 00
25 chisels.....	11 40
Cold-chisels.....	1 20
Amount carried forward.....	\$423,084 39*

Amount brought forward.....	\$423,084 39
Adz and axe.....	\$2 50
18 files.....	4 35
4 screw-taps and plates.....	13 50
5 wrenches.....	5 65
6 scrapers.....	60
1 level.....	3 50
5 gauges.....	2 25
1 board rule.....	2 50
Dies for stamping.....	16 00
Lathe irons.....	5 00
Tool handles.....	55
Miscellaneous tools.....	17 75
Glue-heater, furnace, etc.....	24 50
1 hand cart.....	15 00
15 saw-horses.....	17 75
.5 chair benches and racks.....	9 50
Iron and steel.....	9 00
Shafting, pulleys, couplings, etc.....	476 63
Leather and rubber belting.....	300 53
2 ward-robres.....	55 00
2 bureaus.....	17 00
2 dressing stands.....	24 00
2 tables.....	5 00
14 wash-stands.....	17 00
3 chairs.....	5 00
65½ doz. chairs.....	293 62
Looking-glass and picture frames.....	7 00
9 bureaus.....	14 00
25 washstands.....	62 75
4 tables.....	2 00
Key board (unfinished).....	20 00
Library table ".....	30 00
Ornaments.....	4 50
Snow shovels and handles.....	7 80
1 marble slab.....	5 50
Newel posts.....	4 00
Battins.....	5 00
Pounders.....	4 50
Mallet heads.....	1 50
Clothes-bar castings, etc.....	14 00
Printing office furniture.....	4 25
11 doz. chairs (unfinished).....	38 50
40 chair frames.....	10 00
Bureau-sides, backs, ends, guides and decks.....	88 25
316 set table legs.....	79 00
307 table legs.....	6 70
Drawer and door locks.....	71 75
Door bolts.....	8 48

Amount carried forward..... \$423,084 39

Amount brought forward.....	\$423,084 39
Drawer pulls.....	\$3 50
Wardrobe hooks.....	11 12
Pulleys.....	6 35
5½ doz. butts and hinges.....	7 38
71 pr. " ".....	13 90
9 " ".....	2 20
2 doz. door handles.....	37 00
1 gro. handles.....	2 50
55 handles.....	2 75
Screws and screw eyes.....	27 40
Cupboard turns and catches.....	12 93
Castors.....	2 40
Nails and washers.....	35 26
Window tape and cord.....	5 85
3 stoves.....	15 00
Curtains.....	2 00
Clock.....	2 50
Gas fixtures.....	19 00
2 5-6 gro. escutcheons.....	4 12
Drawer handles and hooks.....	2 55
2 ladders.....	5 00
40 cans, etc.....	43 85
14 bbls.....	13 75
9 faucets.....	9 65
Paint mill, tables, etc.....	7 50
Putty and paint knives.....	1 25
Paint brushes, cups, etc.....	6 05
Paint, putty and glue.....	24 25
Coloring material.....	22 25
19 gal. oil.....	17 60
73 gal. varnish.....	106 50
40 " shelac.....	70 00
44 " jap. dryer.....	44 00
38 " stain.....	7 50
Chair material.....	50 00
Miscellaneous property.....	18 95
96 lights large glass, d. s.....	47 67
131 " " " s. s.....	19 10
15½ boxes glass.....	63 90
16 lights glass.....	24 10
Pine lumber.....	137 52
Basswood lumber.....	28 08
Elm lumber.....	8 64
Whitewood lumber.....	130 32
Oak lumber.....	736 19
Butternut lumber.....	174 80
Black walnut lumber.....	489 42
Ash lumber.....	229 64
Maple lumber.....	11 85

Amount carried forward..... \$432,084 39



Amount brought forward.....		\$423,084 39
Cherry lumber.....	\$87 62	
Oak and walnut lumber.....	5 00	
Mixed lumber.....	34 40	
Backing.....	4 25	
Mouldings.....	31 34	
Veneers.....	27 08	
Amount due from sales.....	541 20	
		<hr/>
		\$10,585 26

## SHOE SHOP.

2 sewing machines.....	\$115 00
1 boot tree, table and frame.....	70 00
1 cramping brake and clamp.....	42 00
1 rolling machine.....	25 00
1 seam rubber “.....	14 50
1 splitting “.....	10 00
1 eyelet “.....	25 00
1 “ punch and set.....	5 00
1 fitting jack.....	2 50
3 pegging jacks.....	4 50
1 boot leg turner.....	7 50
Shoe and welt knives.....	13 20
Shoulder sticks and irons.....	9 03
Peg and sewing hafts.....	1 85
Rasps and files.....	11 51
Pincers and nippers.....	10 50
Hammers.....	9 33
Edge planers and heel shaves.....	10 25
Oil and soap stones.....	1 75
Awls.....	6 18
Compasses.....	4 20
Last hooks.....	1 46
Burnishers.....	5 50
Shoulder irons.....	9 33
Shank and seat wheels.....	4 48
Shank lasters and irons.....	4 75
Seam sets and markers.....	1 90
1 jigger.....	35
Emery straps, etc.....	10 50
2 stretchers.....	4 00
Hemmers.....	1 60
Dies.....	24 00
Aprons.....	5 70
Cutting blocks and mallets.....	10 00
1 wheel float.....	5 50
36 clamps and screws.....	24 30
Boys' and women's trees.....	5 75
Men's, women's, and boys' lasts.....	69 10
Nails, tacks and pegs.....	10 20

Amount carried forward..... 

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 \$433,669 65

Amount brought forward .....		\$436,669 65
Edge blacking, heel ball, etc. ....	\$20 24	
Thread .....	4 05	
Ticking and linings .....	8 00	
34 seats .....	59 50	
Peg boxes, etc. ....	12 00	
Cutting table .....	10 00	
Wrench and screw driver .....	1 25	
Pails, tubs, etc. ....	7 00	
Paste cups and stone ware .....	12 38	
Case for boots and shoes .....	20 00	
Blacking and blacking brushes .....	5 80	
96 pr. boots and shoes .....	286 25	
Backs, legs, vamps, etc. ....	74 20	
Leather .....	94 57	
Amount due from sales .....	1,954 43	
		<hr/> 3,165 89

## BASKET SHOP.

4 planers .....	\$12 00
3 draw and spoke shaves .....	2 25
14 knives and awls .....	1 73
8 pairs shears, pliers, and pincers .....	8 00
2 squares .....	3 25
2 saws .....	2 00
6 cleavers .....	1 50
Brace and bits .....	4 25
2 hammers .....	1 00
1 screw-driver .....	35
4 rasps and files .....	2 05
Compasses .....	50
Oil stone .....	1 00
30 basket blocks and rods .....	23 40
Covers and lap boards .....	4 65
2 chair models .....	10 00
17 pounders .....	3 00
1 braider .....	5 00
1 wrench .....	75
1 rule and punch .....	65
4 uprights .....	1 00
1 45-gallon cauldron .....	30 00
1 60-gallon " .....	35 00
1 tank .....	\$25 00
10 work benches, tables .....	20 50
1 form .....	1 05
1 apron .....	1 25
Saw horses and work boards .....	2 10
Chair, stools, etc. ....	8 75
Nails and wire .....	32 70

Amount carried forward ..... \$436,835 54

Amount brought forward.....		\$436,835 54
21 gals. varnish.....	\$34 12	
22½ doz. traveling baskets.....	108 75	
10 W. P. baskets.....	5 60	
11 W. baskets.....	6 75	
13 W. chairs.....	18 75	
7 sewing and flower stands.....	17 75	
3 sponge baskets.....	2 50	
20 hampers.....	27 75	
2 doz. baskets.....	12 00	
5 chair tables.....	1 25	
Chair seats, frames and rockers.....	15 00	
Rattan, willows and cane.....	146 22	
Amount due from sales.....	300 98	
		942 10

## PRINTING OFFICE.

1 ½-medium Universal press.....	\$350 00	
1 16-case cabinet.....	32 00	
1 proof case.....	50 00	
196 lbs. brevier type.....	107 80	
50 “ “ “.....	25 00	
9½ “ “ “.....	5 66	
50 “ nonpareil.....	12 50	
23 fonts type.....	99 80	
Sorts and quads.....	4 84	
Leads and slugs.....	7 20	
5 fonts of rule.....	35 95	
Column and head rule.....	2 60	
2 fonts border.....	13 85	
9 cuts.....	7 10	
1 manual alphabet.....	20 00	
20 lbs. metal furniture.....	5 00	
50 boxwood quoins.....	1 87	
13 logotypes.....	1 86	
9 composing sticks.....	9 60	
9 galleys.....	22 50	
12 pairs cases.....	30 00	
4 rule cases.....	7 00	
6 stands.....	39 00	
Gage pins, etc.....	1 49	
1 head “D. M. M.”.....	1 75	
Rollers.....	5 55	
Office furniture and tools.....	97 95	
Papers, ink, etc.....	31 98	
Amount due from sales.....	163 55	
		1,193 40
Total .....		\$438,971 04

## SUMMARY OF INVENTORY, 1876.

Buildings .....	\$258,545 00	
Real estate .....	17,570 00	
Furniture .....	11,483 60	
Crockery and cooking utensils .....	1,212 15	
Bedding .....	4,698 47	
School books, etc. ....	2,596 52	
Sewing department .....	166 29	
Groceries .....	342 84	
Syrup, and sugar .....	84 12	
Butter, lard and milk .....	640 84	
Flour and meal .....	30 75	
Vegetables .....	111 15	
Fuel .....	1,074 50	
Farin and Garden .....	443 95	
Farming implements .....	329 92	
Live stock .....	1,149 00	
Hay, straw and grain .....	463 00	
Wagons, sleighs, harnesses, etc. ....	585 50	
Laundry .....	218 85	
Medical property .....	39 75	
Office books, stationery, etc. ....	163 10	
Postage .....	25 66	
Library .....	1,528 25	
Engines, boilers, and heating apparatus .....	16,053 41	
Miscellaneous property .....	3,527 77	
	<hr/>	\$423,084 39
Cabinet shop .....	\$10,585 26	
Shoe Shop .....	3,165 89	
Basket Shop .....	942 10	
Printing office .....	1,193 40	
	<hr/>	15,886 65
		<hr/>
		<u>\$438,971 04</u>

# STATEMENTS

## OF SETTLEMENT WITH THE BOARD OF STATE AUDITORS FOR THE FISCAL YEARS ENDING SEPTEMBER 30, 1875-6.

*STATE OF MICHIGAN In account with A. L. Aldrich, Treasurer of the Michigan Institution for the Education of the Deaf and Dumb, and the Blind, for the fiscal year ending Sept. 30th, 1875.*

### CREDIT.—CURRENT EXPENSES.

	Cash on hand Oct. 1, 1874.....		\$1,624 34
Oct.	By am't received from State Treasurer.....	\$3,000 00	
	“ “ “ per receipts Abstract Aa.....	49 17	
			3,049 17
Nov.	By am't received per receipts Abstract Aa.....		49 86
Dec.	“ “ “ from State Treasurer.....	1,500 00	
	“ “ “ per receipts Abstract Aa.....	26 57	
1875.			1,526 57
Jan'y.	By am't received from Citizens' Nat. Bk., Flint.....	4,000 00	
	“ “ “ “ First Nat. Bk., Monroe.....	5,000 00	
	“ “ “ per receipts Abstract Aa.....	79 67	
			9,079 67
Feb.	By am't received per receipts Abstract Aa.....		47 17
Mar.	“ “ “ from State Treasurer.....	10,000 00	
	“ “ “ per receipts Abstract Aa.....	26 57	
			10,026 57
April.	By am't received from State Treasurer.....	5,000 00	
	“ “ “ per receipts Abstract Aa.....	124 71	
			5,124 71
May.	By am't received from State Treasurer.....	5,000 00	
	“ “ “ per receipts Abstract Aa.....	70 83	
			5,070 83
June.	By am't received from State Treasurer.....	2,000 00	
	“ “ “ per receipts Abstract Aa.....	35 41	
			2,035 41
July.	By am't received from State Treasurer.....	5,000 00	
	“ “ “ per receipts Abstract Aa.....	65 90	
			5,065 90
Aug.	By am't received from State Treasurer.....	5,000 00	
	“ “ “ per receipts Abstract Aa.....	228 42	
			5,228 42
Sept.	By am't received from State Treasurer.....	3,000 00	
	“ “ “ per receipts Abstract Aa.....	75 98	
			3,075 98
			<u>\$51,004 70</u>

## DEBIT.—CURRENT EXPENSES.

1874.	To am't expended per vouchers Abstract A.		\$2,198 89
Oct.	" " " " " " " " " " " "		2,435 62
Nov.	" " " " " " " " " " " "		2,042 06
Dec.	" " " " " " " " " " " "		
1875.			
Jan.	" " " " " " " " " " " "		5,528 96
Feb.	" " " " " " " " " " " "		2,457 91
Mar.	" " " " " " " " " " " "	\$4,518 11	
	paid Citizens' Natl. Bk., Flint	4,000 00	
			8,518 11
April.	To am't expended per vouchers Abstract A.		6,923 40
May.	" " " " " " " " " " " "	2,121 23	
	paid First Natl. Bk. Monroe	2,000 00	
			4,121 23
June.	To am't expended per vouchers Abstract A.		2,898 65
July.	" " " " " " " " " " " "		4,787 00
Aug.	" " " " " " " " " " " "	2,467 28	
	paid First Natl. Bk. Monroe	2,000 00	
			4,467 28
Sept.	To am't expended per vouchers Abstract A.	3,498 91	
	paid First Natl. Bk. Monroe	1,000 00	
			4,498 91
	To balance		146 59
			<u>\$51,004 70</u>

## CREDIT.—SPECIAL APPROPRIATIONS.

	Cash on hand Oct. 1, 1874		\$3,072 98
Oct.	By am't received per receipts Abstract Bb.		209 93
Nov.	" " " " " " " " " " " "		153 35
Dec.	" " " " " " " " " " " "		
	from State Treasurer	1,000 00	
	per receipts Abstract Bb.	66 60	
			1,066 60
1875.			
Jan.	By am't received per receipts Abstract Bb.		281 55
Feb.	" " " " " " " " " " " "		245 08
March.	" " " " " " " " " " " "		119 90
April.	" " " " " " " " " " " "		
	from State Treasurer	2,000 00	
	per receipts Abstract Bb.	217 35	
			2,217 35
May.	By am't received per receipts Abstract Bb.		603 12
June.	" " " " " " " " " " " "		
	from State Treasurer	1,000 00	
	per receipts Abstract Bb.	833 70	
			1,833 70
July.	By am't received per receipts Abstract Bb.		391 18
Aug.	" " " " " " " " " " " "		1,090 28
Sept.	" " " " " " " " " " " "		
	from State Treasurer	1,180 00	
	per receipts Abstract Bb.	1,016 63	
			2,196 63
			<u>\$14,061 65</u>

## DEBITS.—SPECIAL APPROPRIATIONS.

1874.	To am't expended per vouchers Abstract B.	\$1,286 43
Oct.	" " " " " " " " " " " "	1,112 88
Nov.	" " " " " " " " " " " "	737 70
Dec.	" " " " " " " " " " " "	
1875.		
Jan.	" " " " " " " " " " " "	743 87
Feb.	" " " " " " " " " " " "	612 47
March.	" " " " " " " " " " " "	1,904 94
April.	" " " " " " " " " " " "	643 37
May.	" " " " " " " " " " " "	1,202 73

June.	To am't expended per vouchers Abstract B.....	\$1,198 28	
July.	" " " " " " " ".....	1,004 62	
Aug.	" " " " " " " ".....	727 85	
Sept.	" " " " " " " ".....	1,613 37	
			\$12,789 51
	To balance.....		1,272 14
			<u>\$14,061 65</u>

OFFICE BOARD STATE AUDITORS,  
Lansing, Oct. 28, 1875.

I hereby certify that the Board of State Auditors have this day examined the within account current of receipts and expenditures of A. L. Aldrich, Treasurer of the Institution for the Education of the Deaf and Dumb, and the Blind, and have carefully compared the amounts therein with his vouchers, receipts, and abstracts accompanying the same, and found the amounts to correspond, and settlement was made with him on that basis, for the fiscal year ending September 30th, 1875.

[Signed]

E. G. D. HOLDEN,  
Chairman Board State Auditors.

STATE OF MICHIGAN In account with A. L. Aldrich, Treasurer of the Michigan Institution for the Education of the Deaf and Dumb, and the Blind, for the fiscal year ending September 30th, 1876.

CREDIT.—CURRENT EXPENSES.

1875.	Cash on hand Oct. 1, 1875.....		\$146 59
Oct.	By am't received from State Treasurer.....	\$5,000 00	
	" " " per receipts Abstract Aa.....	120 20	
			5,120 20
Nov.	By am't received from State Treasurer.....	3,000 00	
	" " " per receipts Abstract Aa.....	53 13	
			3,053 13
Dec.	By am't received from State Treasurer.....	2,000 00	
	" " " per receipts Abstract Aa.....	110 91	
			2,110 91
1876.			
Jan.	By am't received from State Treasurer.....	5,000 00	
	" " " per receipts Abstract Aa.....	83 02	
			5,083 02
Feb.	By am't received from State Treasurer.....	5,000 00	
	" " " per receipts Abstract Aa.....	113 45	
			5,113 45
March.	By am't received per receipts Abstract Aa.....		27 57
April	" " " from State Treasurer.....	5,000 00	
	" " " per receipts Abstract Aa.....	73 31	
			5,073 31
May.	By am't received from State Treasurer.....	5,000 00	
	" " " per receipts Abstract Aa.....	64 92	
			5,064 92
June.	By am't received per receipts Abstract Aa.....		59 60
July.	" " " from State Treasurer.....		5,000 00
Aug.	" " " " " " " ".....	5,000 00	
	" " " per receipts Abstract Aa.....	351 34	
			5,351 34
Sept.	By am't received per receipts Abstract Aa.....		2,140 90
	By balance.....		2,346 42
			<u>\$45,700 36</u>

## DEBIT.—CURRENT EXPENSES.

1875.	To	am't expended per vouchers Abstract A.	.....	\$4,564 72	
Oct.	"	"	"	3,240 88	
Nov.	"	"	"	2,827 87	
Dec.	"	"	"		
1876.					
Jan.	"	"	"	4,901 30	
Feb.	"	"	"	2,478 08	
March	"	"	"	2,653 51	
April.	"	"	"	5,920 96	
May.	"	"	"	4,232 04	
June.	"	"	"	2,391 14	
July.	"	"	"	4,457 54	
Aug.	"	"	"	2,994 73	
Sept.	"	"	"	5,047 55	
					\$45,700 36

## CREDIT.—SPECIAL APPROPRIATIONS.

1875.	Cash on hand Oct. 1, 1875.	.....		1,272 14
Oct.	By am't received from State Treasurer.	.....	2,000 00	
	"    "    "    per receipts Abstract Bb.	.....	433 35	
				2,433 35
Nov.	By am't received from State Treasurer.	.....	1,000 00	
	"    "    "    per receipts Abstract Bb.	.....	225 19	
				1,225 19
Dec.	By am't received from State Treasurer.	.....	147 78	
	"    "    "    per receipts Abstract Bb.	.....	239 85	
				387 63
1876.				652 20
Jan.	By am't received per receipts Abstract Bb.	.....		488 74
Feb.	"	"		
March	"	"		
	"    "    "    from State Treasurer.	.....	1,000 00	
	"    "    "    per receipts Abstract Bb.	.....	254 01	
				1,254 01
April	By am't received from State Treasurer.	.....	500 00	
	"    "    "    per receipts Abstract Bb.	.....	166 15	
				666 15
May.	By am't received per Abstract Bb.	.....		162 54
June.	"	"		
	"    "    "    from State Treasurer.	.....	1,352 22	
	"    "    "    per Abstract Bb.	.....	665 41	
				2,017 63
July.	By am't received from State Treasurer.	.....	1,200 00	
	"    "    "    per receipts Abstract Bb.	.....	592 51	
				1,792 51
Aug.	By am't received per receipts Abstract Bb.	.....		1,258 13
Sept.	"	"		1,309 43
				\$14,919 65

## DEBIT.—SPECIAL APPROPRIATIONS.

1875.	To	am't expended per voucher Abstract B.	.....	\$1,839 61	
Oct.	"	"	"	543 14	
Nov.	"	"	"	1,296 55	
Dec.	"	"	"		
1876.					
Jan.	"	"	"	1,355 26	
Feb.	"	"	"	400 34	
March	"	"	"	752 52	
April.	"	"	"	646 75	
May.	"	"	"	766 57	
June.	"	"	"	817 47	
July.	"	"	"	1,442 18	
Aug.	"	"	"	466 99	
Sept.	"	"	"	729 75	
					\$11,057 13
To balance.					3,862 52
					\$14,919 65



OFFICE OF BOARD OF STATE AUDITORS. )  
Lansing, Nov. 29th, 1876. }

I hereby certify that the Board of State Auditors have this day examined the within account current of receipts and expenditures of A. L. Aldrich, Treasurer of the Institution for the Education of the Deaf and Dumb, and the Blind, and have carefully compared the amounts therein with his vouchers, receipts and abstracts accompanying the same, and found the amounts to correspond, and settlement was made with him on that basis, for the fiscal year ending September 30, 1876.

[Signed]

E. G. D. HOLDEN.  
*Chairman Board State Auditors.*













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